

Section	Subsection	Clause	Amendments of the Petroleum Products Surcharge Ordinance, 1961 NEW / inserted Omitted and deleted substituted
			In the Petroleum Products Surcharge Ordinance, 1961 (XXV of 1961)

3A			Powers to grant exemption from payment, authorise refund and procedure for collection and refund of Petroleum Levy
	(1)		Subject to such conditions, limitations or restrictions as it may think fit to impose, the Federal Government may, in such general cases as it may prescribe by rules or in particular cases by special order, exempt a refinery licensee or company from the payment of the Petroleum Levy in respect of all or any of the petroleum products or authorise the refund in whole or in part of the Petroleum Levy paid by a refinery licensee or company.
	(2)		Subject to any rules made under this Ordinance, the Petroleum Levy shall be collected,
		(a)	in respect of imported petroleum products, in the same manner as an imported duty payable under the Custom Act, 1969 is collected; and
		(b)	in respect of petroleum products produced in Pakistan, in the same manner as a duty of excise leviable under the Federal Excises Act, 2005 or general sales tax payable under the Sales Tax Act, 1990 is collected
	(3)		The provisions of the Customs Act, 1969 (IV of 1969), the Sales Tax Act, 1990 or, as the case may be, the provisions of the Federal Excises Act, 2005 shall, so far as may be, apply to the levy, collection and refund of the Petroleum Levy.