

Section	Subsection	Clause	Tax Laws (Second Amendment) Ordinance, 2022 - NEW / inserted Omitted and deleted substituted
			The following Ordinance Promulgated on 22 nd August 2022 by the President is hereby publish for general information;

Amendment of The Sales Tax Act, 1990

2			Definition
		(46)	“value of supply” means:--
			(a) in respect of a taxable supply, the consideration in money including all Federal and Provincial duties and taxes, if any, which the supplier receives from the recipient for that supply but excluding the amount of tax: Provided that - (i) in case the consideration for a supply is in kind or is partly in kind and partly in money, the value of the supply shall mean the open market price of the supply excluding the amount of tax; Explanation.- It is clarified that the value of supply does not include the amount of subsidy provided by the federal government or provincial governments to the electricity or natural gas including re-gasified liquefied natural gas consumers and has never been chargeable to tax under the Act; and”
	(9)		Notwithstanding anything contained in sub-section (i), tax shall be charged from retailers, other than those falling in Tier-1, through their monthly electricity bills, at the rate of five percent where the monthly bill amount does not exceed rupees twenty thousand and at the rate of seven and half percent where the monthly bill amount exceeds the aforesaid amount and the electricity supplier shall deposit the amount so collected directly without adjusting against his input tax: Provided that the tax under this sub-section shall be in addition to the tax payable on supply of electricity under sub-sections (1), (1A) and (5): Provided further that the Commissioner of Inland Revenue having jurisdiction shall issue order to the electricity supplier regarding exclusion of a person who' " is either a Tier-I retailer or not a retailer."; and
	(12)		Notwithstanding anything contained in this Act, the Federal Government may, in lieu of or in addition to the tax under sub-section (9), by notification in the official Gazette, levy and collect such amount of tax at such rates and from such date as it may deem fit, from retailers, other than those falling in Tier-1, through their monthly electricity bill, and may also specify the mode, manner or time of payment of such tax: Provided that different rates or amounts of tax may be specified for different persons or class of persons."; and

Section	Subsection	Clause	Tax Laws (Second Amendment) Ordinance, 2022 - NEW / inserted Omitted and deleted substituted
			The following Ordinance Promulgated on 22 nd August 2022 by the President is hereby publish for general information;

THE SIXTH SCHEDULE [see section 13(1)]

Gazette Finance Act 2022 NEW / inserted ~~Deletion or Omitted~~ Substituted Omitted restore

TABLE - 2 (LOCAL SUPPLIES ONLY)

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969(IV of 1969)
55	Single cylinder agriculture diesel engines (compression ignition internal combustion piston engines) of 3 to 36 HP.	Respective headings.

Section	Subsection	Clause	Tax Laws (Second Amendment) Ordinance, 2022 - NEW / inserted Omitted and deleted substituted
			The following Ordinance Promulgated on 22 nd August 2022 by the President is hereby publish for general information;

Amendments of Income Tax Ordinance, 2001 (XLIX of 2001).

In the Income Tax Ordinance, 2001 (XLIX of 2001), the following further amendments shall be made, namely: —

99A			Special provisions relating to payment of tax through electricity connections.
	(1)		Notwithstanding anything contained in the Ordinance, a tax shall be charged and collected from retailers other than Tier-I retailers as defined in the Sales Tax Act, 1990 (VII of 1990) and specified service providers on commercial electricity connections at the rates specified in the income tax general order issued in terms of sub-section (2).
	(2)		For the purposes of this section, the Federal Government or the Board with the approval of the Minister in-charge pursuant to the approval of the Economic Coordination Committee of the Cabinet may, issue an income tax general order to-
		(a)	provide the scope, time, payment, recovery, penalty, default surcharge, adjustment or refund of tax payable under this section in such manner and with such conditions as may be specified;
		(b)	provide the collection of tax on the amount of bill or on any basis of consumption, in addition to or in lieu of advance tax collectible under sub-section (1) of section 235, at such rates or amounts, from such date and with such conditions as may be specified;
		(c)	provide record keeping, filing of return, statement and assessment in such manner and with such conditions as may be specified;
		(d)	provide mechanism of collection, deduction and payment of tax in respect of any person;
		(e)	include or exempt any person or classes of persons, any income or classes of income from the application of this section, in such manner and with such conditions as may be specified; and
		(f)	provide that tax collected under this section shall in respect of • such persons or classes of persons be adjustable, final or minimum, in respect of any income to such extent and' With such conditions as may be specified.
	(3)		The provisions of sub-section (1) of section 235 shall apply to the persons as specified therein unless specifically exempted under the income tax general order issued under sub-section (2).
	(4)		The provisions of section 100BA and rule 1 of the Tenth Schedule shall not apply to the tax collectible under this section unless specifically provided in respect of the person or class of ,persons mentioned in the income tax general order issued under sub-section (2).";

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			The following Ordinance Promulgated on 22 nd August 2022 by the President is hereby publish for general information;

235			Electricity consumption. -
	<u>(1A)¹</u>		In addition to tax collectible under sub-section (1), there shall be collected tax at the rates given in the Division IV of Part IV of First Schedule from retailers and service providers as provided under section 99A of the Ordinance. Provided that the tax shall not be collectible under this subsection if the tax has been collected from the person under subsection (9) of section 3 of the Sales Tax Act, 1990 as provided in the general order issued under section 99A of the Ordinance";

Chapter / Part	Division	Clause	THE FIRST SCHEDULE Income Tax Ordinance 2001 New / inserted Omitted and deleted <u>Substituted</u>
IV			

Division III Tax on Motor Vehicles

Rates of collection of tax under section 234,—

(2) In the case of passenger transport vehicles plying for hire with registered seating capacity of—

S.NO	Capacity	Rs. per seat per annum Non Air Conditioned	Rs. per seat per annum Air Conditioned
(1)	(2)	(3)	(4)
1.	4 or more persons but less than 10 persons	500 200	1,000 375
2.	10 or more persons but less than 20 persons	1,500 500	2,000 750
3.	20 persons or more	2,500 1,000	4,000 1,500; and

¹ the sub-section (1A) shall be omitted and deemed to have been so omitted from the 1st day of July, 2022;

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DIVISION IV
Electricity Consumption

(2) the rate of tax leviable under section (99A), and collectable under sub section (1A) of Section 235 shall be as under:-

Gross amount of monthly bill	Tax
Where the amount does not exceed Rs. 30,000	Rs. 3000
Where the amount exceeds Rs. 30,000 but does not exceed Rs. 50,000	Rs. 5000
Where the amount exceeds Rs. 50,000 but does not exceed Rs. 100,000	Rs. 10,000
Retailers and service providers as notified by the Board in the income tax general order	Rs 200,000

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			The following Ordinance Promulgated on 22 nd August 2022 by the President is hereby publish for general information;

Chapter / Part	Clause	Sub-Clause	THE SECOND SCHEDULE Income Tax Ordinance 2001 NEW / inserted Omitted and deleted Substituted
I			EXEMPTIONS FROM TOTAL INCOME
	(5A)		Any allowance or perquisite paid or allowed as such outside Pakistan by the Government to a citizen of Pakistan for rendering service outside Pakistan."; and
	(105C)		Any income derived by Kuwait Foreign Trading Contracting and Investment Company or Kuwait Investment Authority being dividend of the Pak-Kuwait Investment Company in Pakistan from the year of incorporation of Pale Kuwait Investment Company."; and

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			The following Ordinance Promulgated on 22 nd August 2022 by the President is hereby publish for general information;

Rules	Sub-rule	Clause	THE TENTH SCHEDULE (See section 100BA) Income Tax Ordinance 2001 NEW / inserted Omitted or deleted Substituted
			RULES FOR PERSONS NOT APPEARING IN THE ACTIVE TAXPAYERS' LIST
10			The provisions of this Schedule shall not apply on tax collectible or deductible in case of the following sections:-
	(ha)		tax collected under section 234 during the period starting from the date of commencement of the Tax Laws (Second Amendment) Ordinance, 2022 and ending on the 30th day of June, 2023 in respect of goods transport and passenger transport vehicle."

Section	Subsection	Clause	Tax Laws (Second Amendment) Ordinance, 2022 - NEW / inserted Omitted and deleted substituted
			The following Ordinance Promulgated on 22 nd August 2022 by the President is hereby publish for general information;

Amendments of the Federal Excise Act, 2005. —

In the Federal Excise Act, 2005, in the First Schedule, in Table-1, in column (1), the following further amendments shall be made, namely: —

Section	Subsection	Clause	Amendments of The Federal Excise Act, 2005	
			NEW / inserted Omitted or Deleted Substituted Gazette Finance Act 2022	
FIRST SCHEDULE				
S.No	Description of goods		Heading/ sub-heading Number	Rate of Duty
Col.(1)	Col. (2)		Col.(3)	Col.(4)
7	Un-manufactured tobacco		24.01	Ten rupee Three hundred and ninety rupees per kilogram
9	Locally produced cigarettes if their on-pack printed retail price exceeds five thousand nine hundred and sixty rupees per thousand cigarettes.		24.02	Rupees five six thousand two five hundred per thousand cigarettes
10	Locally produced cigarettes if their on-pack printed retail price does not exceed five thousand nine hundred and sixty rupees per thousand cigarettes.		24.02	Rupees one two thousand six hundred and fifty per thousand cigarettes

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			The following Ordinance Promulgated on 22 nd August 2022 by the President is hereby publish for general information;

Amendment of section 8 of the Finance Act, 2022. —			
In the Finance Act, 2022, in section 8, the following further amendments shall be made, namely:—			
Section	Subsection	Clause	Levy of tax on capital value of certain assets. NEW / inserted Omitted and deleted substituted Gazette Finance Act 2022
13			In this section
	(ca)		"motor vehicle held in Pakistan" includes car, caravan automobiles, jeep, limousine, pickup, sports utility vehicle, trucks, vans, wagon and any other automobile excluding—
		(i)	a motor vehicle used for public transportation, carriav of goods and agriculture machinery; and
		(ii)	any motor vehicle held in Pakistan by a foreign diplomat or a foreign diplomatic mission."; and

First Schedule
(See sub-section 1)
Rates of Capital Value Tax
TABLE

S. No.	Assets/Description	Rate
(1)	(2)	(3)