

[AS PASSED BY THE NATIONAL ASSEMBLY]

A

BILL

further to amend the tax laws

WHEREAS it is expedient further to amend certain laws relating to taxes and duties and for the matters connected therewith and ancillary thereto;

It is hereby enacted as follows: -

1. Short title and commencement.— (1) This Act shall be called the Finance Supplementary (Second Amendment) Act, 2019.

(2) It shall come into force at once unless otherwise provided in any of the provisions of this Act.

2. Amendments of Customs Act, 1969 (IV of 1969).— In the Customs Act, 1969 (IV of 1969), the following further amendments shall be made which shall come into force at once except clauses 2(1)(a) and 2(2)(i) which shall take effect from the first day of July, 2019 and clause 2(2) (iii) which shall take effect from the thirty-first day of March, 2019, namely: -

(1) In the First Schedule, in chapter 99, -

(a) in sub-chapter-V, against PCT code 9917, in column (2), in serial (2), for the words “plant and machinery”, the words and comma “plant, machinery and firefighting equipment” shall be substituted; and

(b) in sub-chapter-VII, in column (1), for the PCT code 9925 and the entries relating thereto in columns (2) and (3), the following shall be substituted, namely: -

“9925 (A) Artificial kidneys, hemodialysis machines, hemodialyzers, A.V. fistula needles, hemodialysis fluids and powder, blood tubing tines for dialysis, reverse osmosis plants for dialysis, double lumen catheter for dialysis, catheters for renal failure 0”;
and

patients, peritoneal dialysis solution and cardiac catheters.

(B) Following items and appliances for Ostomy use: -

1. Baseplate/Stoma Wafer/Flange.
2. Ostomy (Colostomy/Ileostomy/ Urostomy) bags (All types).
3. Ostomy (Colostomy/Ileostomy/ Urostomy) Paste.
4. Ostomy (Colostomy/Ileostomy/ Urostomy) Belt.
5. Ostomy (Colostomy/Ileostomy/ Urostomy) Deodorizers.
6. Ostomy (Colostomy/ Ileostomy/ Urostomy) Strip Paste.
7. Stoma Powder/Ostomy Powder (Colostomy/Ileostomy/Urostomy Powder/ Ileostomy/Urostomy Powder).
8. Ostomy (Colostomy/Ileostomy/ Urostomy) Skin Barrier Spray and Wipe.
9. Ostomy (Colostomy/Ileostomy/ Urostomy) Adhesive Remover Spray and Wipe.
10. Ostomy (Colostomy/Ileostomy/ Urostomy) Mouldable Ring.
11. Ostomy (Colostomy/Ileostomy/ Urostomy) Elastic Tape.
12. Ostomy (Colostomy/Ileostomy/ Urostomy) Barrier Cream.
13. Ostomy (Colostomy/Ileostomy/ Urostomy) Protective Sheets.
14. Ostomy (Colostomy/Ileostomy/ Urostomy) Cap.
15. Ostomy (Colostomy/Ileostomy/ Urostomy) Protective Seal.
16. Plastic Clips for closing the Ostomy bags.

17. Liquid washers and wipes for cleaning and washing peristomal skin.
18. Night Drainage Bag.
19. Cystoscope.
20. Lithotripter.
21. Colonoscope.
22. Sigmoidoscope.
23. Laparoscope.
24. Suprapubic Cystostomy Set.
25. Ryles Tube (Nasogastric Tube).
26. Foley's Catheter.
27. Endoscope (Video Endoscopes).
28. Linear Cutter/Stapler.
29. Circular Stapler.
30. Right Angle Cutter/Stapler.
31. Laparoscopic Hand Instruments:-
 - (a) Dissector;
 - (b) Grasper;
 - (c) Scissors;
 - (d) Clipper;
 - (e) Hook;
 - (f) Retractors;
 - (g) Needles Holders;
 - (h) Knot Pusher; and
 - (i) Telescope (0° , 30°).
32. Urological Endoscopic Instruments:-
 - (a) Resectoscope (Rotating and Fix);
 - (b) Optical Urethrotome;
 - (c) Telescope (0° , 30° , 75°); and

(d) Turp Resecting Loops.

(2) In the Fifth Schedule,-

- (i) in Part-I, in column (1), after Sr.33, the following new serial number and the entries relating thereto in columns (2), (3), (4) and (5) shall be added, namely: -

"33	Plant and machinery excluding consumer durable goods and office equipment as imported by greenfield industries, intending to manufacture taxable goods, during their construction and installation period.	Chapters 84 and 85	0%	<p>This exemption shall be available subject to fulfillment of following conditions, namely: -</p> <p>(a) the importer is registered under the Sales Tax Act on or after the first day of July, 2019;</p> <p>(b) the industry is not established by splitting up or reconstruction or reconstitution of an undertaking already in existence or by transfer of machinery or plant from another industrial undertaking in Pakistan.</p> <p>(c) exemption certificate issued by the Commissioner Inland Revenue having jurisdiction; and</p>
-----	--	--------------------	----	---

				(d) the goods shall not be sold or otherwise disposed of without prior approval of the FBR and the payment of customs duties and taxes leviable at the time of import.”;
--	--	--	--	--

(ii) in Part-VII, in Table-B, in column (1),-

(a) against serial numbers 15 and 16, in column (4), for the figure “5”, the figure “3”, shall be substituted; and

(b) against serial number 18, in column (4), for the figure “5”, the figure “0”, shall be substituted; and

(iii) after Part-VII, amended as aforesaid, the following new “Part-VIII”, shall be added, namely: -

“Part-VIII

Import of industrial inputs/raw materials

TABLE

S. No.	Description	PCT Code	Customs Duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
1	Magnesium oxide	2519.9010	0%	Nil
2	Other	2836.9990	0%	Nil
3	Cyclopentane	2902.1910	0%	Nil
4	o-Xylene	2902.4100	0%	Nil