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PART I

**Acts, Ordinances, President's Orders and Regulations**

GOVERNMENT OF PAKISTAN  
**MINISTRY OF LAW AND JUSTICE**

*Islamabad, the 27th August, 2019*

**No. F. 2(1)/2019-Pub.**—The following Ordinance promulgated on 22nd August, 2019 by the President is hereby published for general information:-

ORDINANCE NO. XI OF 2019

AN

ORDINANCE

*further to amend the Gas Infrastructure Development Cess Act, 2015*

WHEREAS it is expedient further to amend the Gas Infrastructure Development Cess Act, 2015 (IV of 2015) for the purposes hereinafter appearing;

AND WHEREAS the Senate and the National Assembly are not in session and the President is satisfied that circumstances exist which render it necessary to take immediate action;

(411)

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[1292(2019)/Ex. Gaz.]

NOW, THEREFORE, in exercise of powers conferred by clause (1) of Article 89 of the Constitution of the Islamic Republic of Pakistan the President is pleased to make and promulgate the following Ordinance:-

**Short title and commencement.**— (1) This Ordinance may be called the Gas Infrastructure Development Cess (Amendment) Ordinance, 2019.

(2) It shall come into force atonce.

2. **Amendment of section 3, Act IV of 2015.**— In the Gas Infrastructure Development Cess Act, 2015 (IV of 2015), hereinafter referred to as “the said Act”, in section 3, in sub-section (3), in the proviso, for the figure “2018” the figure “2019” shall be substituted.

3. **Amendment of section 8, Act -IV of 2015.**— In the said Act, in section 8, after sub-section (3), the following new sub-sections shall be inserted, namely:-

“(4) The CNG station which could not avail the dispensation under sub-section (3) may deposit the outstanding amounts after entering into an agreement with Sui-Northern Gas Pipelines Limited and Sui-Southern Gas Company Limited, as the case may be, within ninety days of the commencement of the Gas Infrastructure Development Cess (Amendment) Ordinance, 2019.

(5) The CNG sector shall pay half of the outstanding cess levied or charged from the 22nd May, 2015 to the 31st December, 2018(both days inclusive) in accordance with the notification to be issued by the Federal Government after entering into an agreement with Sui-Northern Gas Pipelines Limited and Sui-Southern Gas Company Limited, as the case may be, within ninety days of the commencement of the Gas Infrastructure Development Cess (Amendment) Ordinance, 2019.

(6) The fertilizer sector (including feed and fuel), captive power, industry, Karachi Electricity Supply Company (KESC), generation companies (GENCO) and independent power producers (IPPs) shall pay half of the outstanding cess levied or charged up to the 31st December, 2018 in accordance with the notification to be issued by the Federal Government after entering into agreements with the respective company mentioned in the First Schedule within ninety days of the commencement of the Gas Infrastructure Development Cess (Amendment) Ordinance, 2019:

Provided that the fertilizer sector (including feed and fuel), captive power, industry, KESC, GENCO and IPPs which have General Sales Tax refund claims or subsidy claims or Drawback of Local Taxes and Levies (DLTL) claims

may exercise one time option of non-cash settlement of cess arrears with Federal Board of Revenue under this sub-section after entering into an agreement with the respective gas company:

Provided further that the payment of outstanding cess as specified in sub-sections (4), (5) and (6) shall be made in two tranches, first within thirty days of signing of the agreement and second within three months of the signing of the agreement.

(7) The maximum rate of cess specified in the Second Schedule for fertilizer feed (new) shall be reduced to zero and that for fertilizer feed (old) fertilizer fuel, CNG region 1 and 2, IPPs and KESC/GENCO shall be reduced to half:

(8) The rate of cess for zero rated industry and its captive power shall be reduced to zero:

Provided that reduction in rate of cess as specified in this sub-section and sub-section (7) shall be prospective for those sectors or consumers which pay the balance of fifty percent of outstanding cess as provided in sub-sections (5) and (6) and shall withdraw cases filed against the Federation of Pakistan. The reduced rate of cess shall be applicable from the date of payment of arrears and withdrawal of litigation.”.

4. **Amendment of Second Schedule, Act VI of 2015.**— In the Second Schedule, in column 1, after S. No. 9 and its corresponding entries in columns (2) and (3) the following new entry shall be inserted, namely:-

“10. Zero-rate industry and its captive power 50.00.”.

DR. ARIF ALVI,  
*President.*

ARSHAD FAROOQ FAHEEM,  
*Secretary.*