

Section	Sub clause	Clause	DECLARATION UNDER THE PROVISIONAL COLLECTION OF TAXES ACT, 1931 (XVI OF 1931)								
		2	Amendments of Act IV of 1969								
	10		the amendments set out in the Schedule to this Act shall be made in the First Schedule to the Customs Act, 1969 (IV of 1969).								
		3	Amendments of the Sales Tax Act, 1990. —								
	2		a) Sales tax sixteen to seventeen percent								
			Section (1A) Section (1B)								
			<table border="1"> <thead> <tr> <th>Section</th> <th>Detail</th> </tr> </thead> <tbody> <tr> <td>(3) 1A</td> <td>2% additional tax to supplies are made to unregistered person</td> </tr> <tr> <td>(3) 1B</td> <td>(a) on the production capacity of plants, machinery, undertaking, establishments or installations producing or manufacturing such goods; or (b) on fixed basis, as it may deem fit, from any person who is in a position to collect such tax due to the nature of the business."; and</td> </tr> <tr> <td>3(5)</td> <td>The Federal Government may, in addition to the tax levied under sub-section (1), sub-section (2) and sub-section (4), levy and collect such extra amount of tax tax at such extra rate or amount not exceeding fifteen seventeen per cent of the value of such goods or class of goods and on such persons or class of persons, in such mode, manner and at time, and subject to such conditions and limitations as it may, by rules, prescribe.</td> </tr> </tbody> </table>	Section	Detail	(3) 1A	2% additional tax to supplies are made to unregistered person	(3) 1B	(a) on the production capacity of plants, machinery, undertaking, establishments or installations producing or manufacturing such goods; or (b) on fixed basis, as it may deem fit, from any person who is in a position to collect such tax due to the nature of the business."; and	3(5)	The Federal Government may, in addition to the tax levied under sub-section (1), sub-section (2) and sub-section (4), levy and collect such extra amount of tax tax at such extra rate or amount not exceeding fifteen seventeen per cent of the value of such goods or class of goods and on such persons or class of persons, in such mode, manner and at time, and subject to such conditions and limitations as it may, by rules, prescribe.
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	3		Section 8 (1)(caa) Tax credit not allowed:- purchases, in respect of which a discrepancy is indicated by CREST or input tax of which is not verifiable in the supply chain;"								
	7		Section 40B Posting of Sales Tax Officer:- after the word "Board" the words " or Chief Commissioner " shall be inserted.								

13		Items including in Third schedule	
		Serial No	Description
		22	Finished or made-up articles of textile and leather, including garments, footwear, and bed ware, sold in retail packing
		23	Household electrical goods, including air conditioners, refrigerators, deep freezers, televisions, recorders and players, electric bulbs, tube-lights, fans, electric irons, washing machines and telephone sets
		24	Household gas appliances, including cooking range, ovens, geysers and gas heaters.
		25	Foam or spring mattresses, and other foam products for household use
		26	Auto parts and accessories sold in retail packing
		27	Lubricating oils, brake fluid, transmission fluid, and other vehicular fluids and maintenance products in retail packing.
		28	Tyres and tubes
		29	Storage batteries
		30	Arms and ammunition
		31	Paints, distempers, enamels, pigments, colours, varnishes, gums, resins, dyes, glazes, thinners, blacks, cellulose lacquers and polishes sold in retail packing
		32	Fertilizers
		33	Cements sold in retail packing
		34	Tiles sold in retail packing
		35	Biscuits, confectionary, chocolates, toffees and candies
		36	Other goods and products sold in retail packing
14		Items removed from Sixth Schedule Table-1 and Table II	
		TABLE - I (Import or Supplies)	
		Serial No	Description
		25	Milk preparations obtained by replacing one or more of the constituents of milk by another substance, whether or not packed for retail sale.
		TABLE - II (Local Supplies only)	
		Serial No	Description
		12	Supplies against international tender

		5	Amendments of the Federal Excise Act, 2005. —
	6		Section 45(2) Subject to such conditions and restrictions, as deemed fit to specify, the Board or Chief Commissioner may, post officer of Federal Excise to the premises of registered person or class of such persons to monitor production, removal or sale of goods and the stock position or the maintenance of records:
	8(a)(ii)		substitute S. No. 9 and 10 of Table-I of the First Schedule to replace three tier structure with two tier specific structure for chargeability of FED on cigarettes.
	8(a)(iii)		omit S. No. 11 of Table-I of the First Schedule as a corrective measure to allow two tier specific structure for chargeability of FED on cigarettes.
	8(a)(iv)		insert two new S. Nos. 54 and 55 in Table-I of the First Schedule to charge FED on oilseeds and motor vehicles
	8(b)		omit S. No. 7 of Table-II of the First Schedule as all financial services have been clubbed for chargeability of FED. amend S. No. 8 of Table-II of the First Schedule to charge FED on all types of financial services as specified in PCT heading 98.13.
	9(a)		omit S. No. 5, 7 and 8 from Table-I of Third Schedule to withdraw exemption of FED on hydraulic cement, lubricating oil and transformer oil.
	9(b)		omit S. No. 8 from Table-II of Third Schedule to withdraw exemption of FED on services rendered or provided by Asset Management Companies.
			for the purpose of this declaration and for the purposes of the provisions of the Provisional Collection of Taxes Act, 1931 (XVI of 1931), as if they were provisions for imposition of sales tax or duties of federal excise or duties of customs. It is hereby declared accordingly in terms of section 3 of the said Act that it is expedient in the public interest that the aforesaid provisions shall have effect on the 13th June, 2013.