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PART I

Acts, Ordinances, President's Orders and Regulations

NATIONAL ASSEMBLY OF PAKISTAN

*Islamabad, the 15th January, 1974*

The following Act of Parliament received the assent of the President on the 10th January, 1974, and is hereby published for general information:—

ACT No. V OF 1974

*An Act to give effect to the supplementary financial proposals of the Federal Government and to amend certain laws*

WHEREAS it is expedient to make provision to give effect to certain financial proposals of the Federal Government and to amend certain laws for the purposes hereinafter appearing;

It is hereby enacted as follows:—

1. **Short title, extent and commencement.**—(1) This Act may be called the Finance (Supplementary) Act, 1973.

(2) It extends to the whole of Pakistan.

(3) It shall come into force at once.

2. **Flood relief surcharge on customs-duty.**—There shall be levied and collected an additional customs-duty as flood relief surcharge on the goods specified in the First Schedule to this Act at the rate of 25% of the customs-duty for the time being payable thereon, if any.

3. **Amendment of Act XXXII of 1934.**—In the Tariff Act, 1934 (XXXII of 1934), the First Schedule shall be amended in the manner specified in the Second Schedule to this Act.

4. **Amendment of Act I of 1944.**—In the Central Excises and Salt Act, 1944 (I of 1944), the First Schedule shall be amended in the manner specified in the Third Schedule to this Act.

**5. Amendment of Act L of 1973.**—In the Finance Act, 1973 (L of 1973), the following amendments shall be made and shall be deemed to have been so made on the first day of July, 1973, namely:—

- (1) in section 3, in sub-section (6), for the words and figures “and Part II” the comma, words and figures “, Part II and Part III” shall be substituted; and
- (2) in the First Schedule, for Part III the following shall be substituted, namely:—

### “ PART III

(See section 4)

### RATES OF SURCHARGE

- (a) In the case of persons deriving income from the business of manufacture, purchase or sale of jewellery, including gold, silver, precious metals, stones and pearls and ornaments or other articles made thereof. 6 per cent of such income.
- (b) In the case of all persons, including those referred to in clause (a) above. 10 per cent of the income tax and super tax payable by such persons.”

**6. Repeal.**—The Finance (Supplementary) Ordinance, 1973 (XX of 1973) is hereby repealed.

### THE FIRST SCHEDULE

(See section 2)

All goods falling under the First Schedule to the Tariff Act, 1934 (XXXII of 1934), except Betel-nuts, Spices, Betel-leaves (Paan) and the articles falling under the Chapters and heading numbers specified in the first column of the Table below which are machinery or articles for use with machinery or as component parts or spare parts of machinery as defined in the second column of the said Table and are for the time being subject to duty at the rate of 20% *ad valorem* :

Provided that—

- (a) the articles are identifiable as intended for use only with machinery and have been given for that purpose some special shape, size or quality;
- (b) it is established to the satisfaction of the Collector of Customs that the articles are used as aforesaid;
- (c) no duty of customs has been imposed on the articles under the Protective Duties Act, 1950 (LXI of 1950).

*5. omitted by Act XL of 1974*

TABLE

Heading number in the First Schedule to the Tariff Act, 1934	Definition of Machinery
1	2
<p>Sub-head "B" of 36.05 ;            37.01, sub-head "B" of 37.02, sub-head "B" of 37.04, sub-head "B" of 37.05 ; 40.09, 40.10, 40.14 (excluding aprons and cots) ;            44.13 ;            45.04 ;            48.08, sub-head "B" of 48.15,            48.20, sub-head "A" of 48.21 ;            sub-head "B" of 59.08, 59.15, 59.16, 59.17 ;            68.04, 68.06, 68.07, 68.13, 68.14 ;            69.01, 69.02, 69.03, 69.09 ;            70.08, 70.20, 70.21 ;            73.17, 73.18, 73.19, 73.20, 73.21, 73.22, 73.24,            73.25, 73.27, 73.29, 73.31, 73.32, sub-head            "B" of 73.34, sub-head "B" of 73.35,            sub-head "C" of 73.40 ;            74.07, 74.08, 74.09, 74.10, 74.11, 74.13, 74.14,            74.15, 74.16, sub-head "D" (ii) of 74.19 ;</p> <p>75.05, sub-head "B" of 75.06 ;            76.08, 76.09, 76.11, 76.12, 76.13, sub-heads            "A" and "C" (ii) of 76.16 ;            77.03 ;            sub-heads "A" and "C" (ii) of 78.06 ;            sub-heads "A" and "C" and "D" (ii) of 79.06 ;            sub-head "B" of 80.06 ; 82.02, 82.03, 82.04,            82.05, 82.06, 82.07 ;            83.08, 83.15 ;            Chapter 84 ;            Chapter 85 ;            90.07 (process cameras, parts and accessories            thereof only), sub-head "B" of 90.08 (ex-            cluding cinematographic projectors and            sound recorders), 90.09, 90.10 (studio and            laboratory apparatus and equipment used            exclusively with 35mm cinematographic film),            90.26 ;            91.06 ;            96.02, 96.03 (tufts of man-made bristles for fitt-            ing to loom shuttles) and 98.07.</p>	<p>(i) Machinery, operated by power of any description, such as is used in any industrial process, including the generation, transmission and distribution of power, or used in process directly connected with the extraction of minerals and timber, construction of buildings, roads, dams, bridges and similar structures, and the manufacture of goods.</p> <p>(ii) Apparatus and appliances including metering and testing apparatus and appliances, specially adapted for use in conjunction with machinery specified in item (i) above.</p> <p>(iii) Mechanical and electrical control and transmission gear adapted for use in conjunction with machinery specified in item (i) above.</p> <p>(iv) Component parts, including spare parts of machinery as specified in item (i), (ii), and (iii) above, identifiable as for use in or with such machinery.</p>

## THE SECOND SCHEDULE

(See section 3)

### AMENDMENTS IN THE TARIFF ACT, 1934 (XXXII of 1934).

In the Tariff Act, 1934 (XXXII of 1934), in the First Schedule, against the heading Nos. and sub-heads, if any, specified in the first column of the table below, for the entries relating to the "Rate of duty" the corresponding entries in the second column of the said table shall be substituted.

EN :

*Amended by Act XL of 1974*

TABLE

Heading No. and sub-head	Rate of duty
(1)	(2)
08.05A .. .. .	Rs. 5.00 per lb.
09.04 .. .. .	50% <i>ad val.</i>
09.05 .. .. .	50% <i>ad val.</i>
09.06 .. .. .	50% <i>ad val.</i>
09.07 .. .. .	50% <i>ad val.</i>
09.08 .. .. .	50% <i>ad val.</i>
09.09 .. .. .	50% <i>ad val.</i>
09.10 .. .. .	50% <i>ad val.</i>
12.07C .. .. .	Rs. 20.00 per lb.

**THE THIRD SCHEDULE**

(See section 4)

**AMENDMENT TO PART I OF THE FIRST SCHEDULE TO THE CENTRAL EXCISES AND SALT ACT, 1944 (I OF 1944).****IN SECTION III,—**

(1) in item 7, the following shall be added at the end, namely:—

*"Flood relief surcharge.*—In addition to the duty leviable as aforesaid, a flood relief surcharge shall be levied on sugar at the rate of twenty-seven rupees and fifty paise per hundred-weight." ; and

(2) in item 8, in sub-item II, in clause (2), in sub-clause (a), after the entries relating to "Surcharge", the following shall be inserted, namely:—

*"Flood relief surcharge.*—In addition to the excise duty assessed on the retail price as aforesaid and surcharge, if any, a flood relief surcharge shall be levied at the following rates and the flood relief surcharge shall be printed separately on each packet of cigarettes as an addition to the retail price and surcharge, if any.

Category of Cigarettes .. .. .	Flood relief surcharge per ten cigarettes.
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Cigarettes the retail price of which—

(i) does not exceed one rupee per ten cigarettes .. .. .	5 paise.
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(ii) exceeds one rupee per ten cigarettes .. .. .	10 paise".
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ASLAM ABDULLAH KHAN,

Secretary.