

Present & Adopted

on 23-6-2022.

# SENATE OF PAKISTAN



*House of the Federation*

REPORT OF THE STANDING COMMITTEE ON FINANCE,  
REVENUE, AND ECONOMIC AFFAIRS

ON

THE FINANCE BILL, 2022,  
CONTAINING THE ANNUAL BUDGET STATEMENT

PRESENTED BY

SENATOR SALEEM MANDVIWALLA  
CHAIRMAN (COMMITTEE)

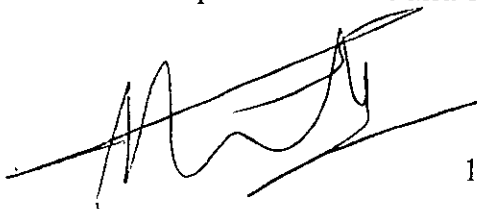
## SENATE SECRETARIAT

### REPORT OF THE STANDING COMMITTEE ON FINANCE, REVENUE AND ECONOMIC AFFAIRS ON THE FINANCE BILL, 2022, CONTAINING THE ANNUAL BUDGET STATEMENT

The budget for the year 2022-23 was presented in the National Assembly on 10<sup>th</sup> June, 2022, by Mr. Miftah Ismail, Minister for Finance and Revenue. On the same day a copy of the Finance Bill, containing the Annual Budget Statement was laid in the Senate. The Senate was asked to make recommendations thereon, under Article 73 of the Constitution, to the National Assembly.

2. The proposals were invited from the members of the Senate so as to reach by Monday, the 13<sup>th</sup> June, 2022 at the latest. The Honourable Chairman Senate announced that the proposals received for making recommendations on the Finance Bill, 2022, containing the Annual Budget Statement shall be sent to the Senate Standing Committee on Finance, Revenue and Economic Affairs and the proposals pertaining to the PSDP shall be sent to the Senate Standing Committee on Planning, Development and Reforms, which shall examine them and forward its recommendations to the Standing Committee on Finance, Revenue and Economic Affairs within seven days for making part of the final recommendations to be presented before the House within ten days.

3. Notices of proposals were received from the members and referred to the Standing Committee on Finance, Revenue and Economic Affairs for consideration and report. The Standing Committee held Eight (08) meetings on 14<sup>th</sup>, 15<sup>th</sup>, 16<sup>th</sup>, 17<sup>th</sup>, 18<sup>th</sup> & 20<sup>th</sup> June, 2022, respectively at Parliament House, Islamabad. The Committee considered the Finance Bill, 2022, clause by clause, proposed various amendments therein and the recommendations of each Senator were considered and deliberated upon. In addition, the Committee heard various representatives from private sectors and considered their proposals.



4. The following Members attended the meetings:-

1.	<b>Senator Saleem Mandviwalla</b>	<b>Chairman</b>
2.	Senator Dr. Shahzad Waseem (LOO)	Member
3.	Senator Sherry Rehman	Member
4.	Senator Farooq Hamid Naek	Member
5.	Senator Musadiq Masood Malik	Member
6.	Senator Saadia Abbasi	Member
7.	Senator Mohsin Aziz	Member
8.	Senator Faisal Saleem Rehman	Member
9.	Senator Zeeshan Khanzada	Member
10.	Senator Syed Faisal Ali Subzwari	Member
11.	Senator Muhammad Talha Mahmood	Member
12.	Senator Anwar ul Haq Kakar	Member
13.	Senator Dilawar Khan	Member
14.	Senator Shaukat Fayaz Ahmed Tarin	Member
15.	Mr. Miftah Ismail, Minister for Finance & Revenue	Ex-Officio Member

5. The proposals of Members of the Senate referred to, and as received by, the Senate Standing Committee on Finance, Revenue and Economic Affairs and Standing Committee on Planning, Development and Special Initiatives, are at **Annex-A**, and the consolidated recommendations addressed to the National Assembly of Pakistan are at **Annex-B**. The Committee in its meeting held on 20<sup>th</sup> June, 2022, (in the evening) gave approval for presentation of this report to the House.

  
**(IFFAT MUSTAFA)**  
Secretary (Committee)

  
**(SENATOR SALEEM MANDVIWALLA)**  
Chairman (Committee)

Islamabad, the  
21<sup>st</sup> June, 2022

PROPOSALS OF MEMBERS OF THE SENATE FOR THE BUDGET  
YEAR 2022-23

1. SENATOR MOHSIN AZIZ

This act is against the principle of Sales Tax and Value added tax and as such sales tax should be collected from all the sales points. However, exemption on the real small retailer i.e. with shop size of 6'x6' or 6'x8' non air condition retailer be based on their electricity bill.

**Unanimously Recommended**

2. SENATOR MIRZA MUHAMMAD AFRIDI (DEPUTY CHAIRMAN) & SENATOR KAHUDA BABAR

**Retrospectively exemption of Federal Excise Duty to Newly Merged Districts**

With the passage of 25<sup>th</sup> Constitutional Amendment, Federally Administered Tribal Area (FATA) and Provincially Administered Tribal Area (PATA) stood merged in the Provinces of Khyber Paktunkhwa and Baluchistan.

A phased approach was needed for the full application of fiscal law to erstwhile Tribal Area/Newly Merged Districts (NMDs), therefore, a decision was made to exempt all taxes which would have not applied had Article 247 of the Constitution not been omitted under the Constitution (Twenty-fifth Amendment) Act, 2018. However, against the spirit of this decision, Federal Excise Duty was imposed in NMDs bringing the excisable goods produced in these areas under the ambit of taxation. Furthermore, FED was also imposed on steel sector and ghee sector.

In order to promote economic prosperity and implement the true spirit of the exemptions promised, all previously uncollected taxes on sales including electricity bills to be also exempted for the year 2019 to 2021.

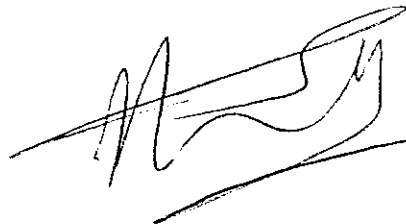
**Unanimously Recommended**

3. SENATOR FAROOQ HAMID NAEK

i. Annex-VI (chapter 99 of Pakistan custom tariff against pct code 9942)

For the words "special area government", the words "such states and territories as are or may be included in Pakistan" shall be substituted.

**Unanimously Recommended**



- ii. With a view to give full effect to the amendments made in clause 3 (12)(B) of the Bill, 2022, it is proposed that tariff headings 9801.2000, 9801.5000 and 9805.8000 may be restored in the First Schedule to the Customs Act, 1969 as were existing before its withdrawal vide Finance Act, 2018.
- Unanimously Recommended**
- iii. It is proposed that the provisions of clause 3(1)(c)(ii) of the Bill should either be omitted or its scope should be restricted to production and supply of electricity (PCT Code 2716.0000).
- Unanimously Recommended**
- iv. It is proposed the words "Hospitals run by Federal Govt/Provincial Govt" may be added in the said Sr. Nos. 165 and 166 of the Table to Clause 3(12)(A)(g) of the Bill.
- Unanimously Recommended**
- v. It is proposed that either the provision of section 37 of the Income Tax ordinance, 2001 omit Capital Gain Tax on immovable property or the amendments proposed in section 37 of the Income Tax Ordinance, 2001 vide clause 5(10)(a) of the Bill, 2022 may be withdrawn as it amounts to encroachment upon the Provincial domain contrary to the provisions of the Constitution.
- Unanimously Recommended**
- vi. The proposed provisions of section 7E, as added vide Clause 5(5) of the Finance Bill, 2022, may be omitted being unjustified and ultra-vires the Constitution.
- Unanimously Recommended**
- vii. It is proposed that the aforesaid provisos to section 60A and 60B may be omitted in line with the Sindh High Court judgment dated 12.02.2018 in CP No. 1313 of 2018.
- Unanimously Recommended**
- viii. The rate of AIT on cellular services be reduced to 8%, as per the commitment made by the Government while introducing Federal Budget, 2021.
- Unanimously Recommended**
- ix. FED rate on natural gas (PCT heading 2711.2000) be enhanced from Rs. 10/- per MMBTU to Rs. 20/- per MMBTU in view of the increase in the prices of Natural Gas since 2010.
- Unanimously Recommended**

- iv. Import of aircrafts and its parts are to be exempted from sales tax as neither this sales tax is recoverable or adjustable.

**Unanimously Recommended**

7. **SENATOR WALID IOBAL**

Sales tax Department does not accept laws 46AA for sales tax purposes. Since raw hides and skins mostly comes through charitable organizations who collect them during Qurbani and in normal days from small butchers all over Pakistan.

All of them are unregistered. Being withholding agents the burden of 5% withholding comes on tanneries who are exporter and this is unadjustable. During the last government this was discussed and the hides and skins were include in 46AA to recognize as agriculture produce of Pakistan.

Now either FBR issues clarification that the same definition will apply on sales tax as 46AA i.e. income tax or it is included in schedule 6 of sales tax.

**Unanimously Recommended**

8. **SENATOR MUHAMMAD TALHA MAHMOOD**

- i. For clause (3), in sub clause (13), in paragraph (g), in the table, the entries at serial No.8 shall be omitted. It is recommended that FBR should not hold the manufacturer accountable for any lapse of tax liability in supply chain of all types of lead and its scrap, when the manufacturer has duly made his payments through banking channel.

**Unanimously Recommended**

- ii. Senator Muhammad Talaha Mahmood Foundation to be added in the 2<sup>nd</sup> Schedule for exemption of income tax like other non-profit organizations have been given.

**Unanimously Recommended**

9. **SENATOR SHAUKAT FAYAZ AHMED TARIN**

The Bill also seeks to eliminate quite a few credits allowed to businesses and taxpayers engaged in IT sector.

**Unanimously Recommended**

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- x. FED at 5% ad valorem be levied on Crude Petroleum Oils (PCT heading 2709.0000) and, with a view to avoiding any possible effect on the retail price of POL products, this FED may be collected in sales tax mode by adding Crude Petroleum Oils (PCT heading 2709.0000) in the Table of the Second Schedule to the Federal Excise Act, 2005.

**Unanimously Recommended**

- xi. Following amendments may be made in the Sales Tax Act, 1990, through the forthcoming Federal Finance Act, 2021:-

In Section 3(7), after the word “services”, the commas and words “”, other than the services liable to pay sales tax under a Provincial enactment,” may be added.

**Unanimously Recommended**

- xii. Sr. Nos. 14 and 15 may also be added in the Note appended to the said Table-II of the First Schedule to the Federal Excise Act, 2005.

**Unanimously Recommended**

4. **SENATE STANDING COMMITTEE FINANCE REVENUE & ECONOMIC AFFAIRS**

i. **PAKISTAN NATIONAL HEART ASSOCIATION**

Government should ensure the reduction of sugar content in sodas, juices, energy drinks and iced teas for better human health.

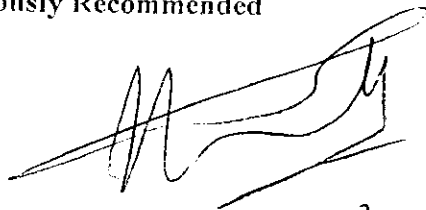
**Unanimously Recommended**

ii. **MINISTRY OF RAILWAYS**

**Exemption from Custom Duty for Import of Railways Items in Line with Aviation Industry**

The rates of customs duties on imported items are mentioned in first Schedule to Custom Act 1969. The exemption from first Schedule or rates lower than rates of first Schedule have been provided in the Fifth schedule to Customs Act, 1969. The similar case of Aviation Industry already exists in the Fifth Schedule in the form of Aviation Policy 2015. On these lines, case for Railways has been prepared for insertion of Railways Policy 2022 in the Fifth Schedule to the Custom Act, 1969.

**Unanimously Recommended**



iii. RECOMMENDATIONS REFERRED TO THE ANOMOLY COMMITTEE, FBR.

The Senate of Pakistan has referred the following matters faced by different sectors concerning the Finance Bill, 2022 to the Anomaly Committee of FBR for their just and equitable redressal.

- The imposition of tax upon sale of furniture based upon the covered area in tier 1.
- Grievance raised by the citizen's developers association.
- Restoration of import tariff of fabric from 13% to 24% to prevent unnecessary import of fabric as highlighted by Pakistan Weaving Mills Association.
- Tariff rationalization of PET Plastic Value Chain as raised by BoPT Film products by NOVATEX Limited.
- Re-evaluation of the assessment and revision of the tax imposed on bread from 17% to 7.5% raised by Bakers Association.
- Taxes imposed on jewelry raised by Jewelers Association.

**Unanimously Recommended**

5. SENATOR FAROOQ HAMID NAEK & SENATOR ZEESHAN KHANZADA

- i. In Sub-Clause (59), in paragraph (a) of Finance Bill, 2022, in the twelfth Schedule, the Senate of Pakistan recommends to the National Assembly that all price sensitive items should be added along with the entry related to coal in the table.

**Unanimously Recommended**

6. SENATOR SALEEM MANDVIWALLA

- i. 17% Sales tax on purchase of pharmaceutical raw material (APIs and Excipients) should be immediately withdrawn or zero rated, and a negative list ought to be provided for pharmaceutical sector to FBR to eliminate misuse of such raw materials.

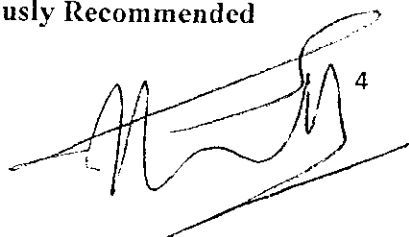
**Unanimously Recommended**

- ii. Sales tax deposited by Pharmaceutical Manufacturers since 15-January, 2022 amounting to over 40 Billion should be immediately refunded without any conditions.

**Unanimously Recommended**

- iii. Goods imported by non-profit making institutions, and imported by or donated to hospitals run by the non-profit making institutions subject to the similar restrictions, limitations, conditions and procedures as are envisaged for the purpose of applying zero-rate of customs duty on such goods under the Customs Act, 1969, (IV of 1969).

**Unanimously Recommended**



4



**LIST OF PARTICIPANTS TO THE MEETINGS OF THE SENATE STANDING COMMITTEE ON FINANCE,  
REVENUE AND ECONOMIC AFFAIRS HELD AT PARLIAMENT HOUSE FROM 14<sup>TH</sup> TO 20<sup>TH</sup> JUNE, 2022**

SL. #	NAME/DESIGNATION	MINISTRY/DIVISION
1.	Mr. Asim Ahmad, Chairman FBR, Secretary (Revenue Div)	FBR
2.	Ms. Suraiya Ahmed Butt, Member (Custom Policy)	FBR
3.	Mr. Afaqe Ahmed Qureshi (IR Policy)	FBR
4.	Mr. Shafique Ahmed Latki, Chief(T&T)	FBR
5.	Mr. Amir Ameen Bhatti, Chief (Provincial Taxes)	FBR
6.	Mr. Zafar Rafique, Chief (ITP)	FBR
7.	Mirza Mubashir Baig, Chief (Exports)	FBR
8.	Dr.Najeebullah chief(ITP)	FBR
9.	Dr. Fakhyria Anjum, Chief (ST.FE.Policy)	FBR
10.	Mr. M Moazzam Raza, Secretary (Budget)	FBR
11.	Mr. Naveed Mukhtar, Secretary, (IT. Bud/ITP)	FBR
12.	Mr. Muhammad Masood Ahmed Ghorsi, Secretary (IR Policy)	FBR
13.	Mr. Dawood Raza	FBR
14.	Mr. Usman Waheed, PC Support	FBR
15.	Mr. Riaz Nazar Ali Chunara, E.D.	State Bank of Pakistan
16.	Shaikh Sarfraz, Advisor (Legislation)	Law & Justice
17.	Mr. Muhammad Aslam, Deputy Draftsman	Law & Justice
18.	Ms. Samar Ihsan, Additional Secretary	EAD
19.	Ms. Adeela Bokhari, Joint Secretary	EAD
20.	Mr. Humair Karim, Additional Secretary	EAD
21.	Dr. M Arshad, Chief (P)	EAD
22.	Mr. Zahoor Hussain, S.O (Council)	EAD
23.	Mr. Khurshid Anwar, D.S (Council)	Ministry of Finance
24.	Mr. Muhammad Nawaz Aalam	Ministry of Finance
25.	Mr. Javed Iqbal , Joint Secretary	Ministry of Finance
26.	Mr. Shafique Ahmed	Ministry of Commerce
27.	Mr. Muhammad Din Chakrani, J.S.	Ministry of Commerce
28.	Mr. Ali Sufyan, Deputy Secretary	Ministry of Commerce
29.	Mr. Ahmed Mujtaba, Special Secretary	Ministry of Commerce
30.	Mr. Waqas Azee, J.S.	Ministry of Commerce
31.	Ms. Robina Ather Ahmad, Chairperson	National Tariff Commission
32.	Muhammad Arshad, Director	National Tariff Commission
33.	Mr. Mazhar Ghafoor	National Tariff Commission
34.	Sardar Yasir	Pak Gulf Construction (Pvt) Ltd & Citizen's Developer's Association
35.	Sardar Tahir Mehmood	
36.	Mr. Shakeel Munir, President	ICCI
37.	Sardar Tahir Mahmood, President	Federation of Reactors
38.	Mr. Abbas Akber Ali, Ex-Chairman	PALSP
39.	Mr. Wajid Iqbal Bokhari,	PALSP
40.	Ms. Maryyam	PANAH
41.	Mr. Sanaullah Ghumman, Secretary General	PANAH
42.	Mr. Zahid Hussain, Chairman	Pakistan Furniture Association

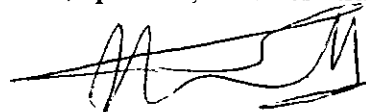
43.	Mr. Muhammad Taj Abbasi, President	Pakistan Furniture Association
44.	Mr. Khalid Ahmed	Tehzeeb Bakers
45.	Mr. Usman Khalil	Tehzeeb Bakers
46.	Mr. Mansoor Noor, Head of Govt. Relations	Nestle
47.	Mr. Fakhr-e-Manmood (G.M.)	
48.	Mr. Pervaiz Lakhani, (G.M.)	
49.	Mr. Salman Hanif, Chairman	Jewelry Sector
50.	Mr. Asad-ur-Rehman	Jewelry Sector
51.	Mr. Shahzad Iqbal	Jewelry Sector
52.	Mr. Basit Pirzada, Cocacola	Beverage industry
53.	Mr. Hatim Khan	Beverage industry
54.	Syed Omer, Cocacola	Beverage industry
55.	Syed Fakhar Ahmed, Jazz	Telecom Sector
56.	Shan ul Haq, Telenor	Telecom Sector
57.	Mr. Naveed K. Butt, Ufone	Telecom Sector
58.	Mr. Qazi Mansoor Dilawar	(PPMA)
59.	Mr. Khalid Misbah	(PPMA)
60.	Mr. Khalid Munir	(PPMA)
61.	Mr. Nawaz	(PPMA)
62.	Mr. Col. Nayyer	(PPMA)
63.	Mr. Pervaiz Lakhari	Lodhia Gypsum Industries (Pvt) Ltd
64.	Mr. Fakhar Mehmood, G.M	Murree Brewery
65.	Mr. Abbas Akbarali & Wajid Iqbal	Pak Association of Large Steel Producers

**CASES REFERRED TO ANOMALY COMMITTEE OF FBR:**

1. Matter submitted by Pakistan Furniture regarding appeal for removal of condition of covered area for tier 1.
2. Matters of Citizen's Developers Association.
3. Request for restoration of Import Tariff of Fabric from 13% to 24% to prevent unnecessary import of fabric by Pakistan Weaving Mills Association
4. Tariff Rationalization of PET Plastic Value Chain – BoPET Film, maintain Import Tariff on Pre-Budget level is imperative for domestic BoPET Film Products by NOVATEX Limited.
5. Matter submitted by Bakers Assosiation to make re-evaluation of the assessment and make the necessary changes in tax from 17% to 7.5%.
6. Appeal by Jewelers Association for resolution of issues emanating from Finance Bill, 2022.

SENATE SECRETARIATRECOMMENDATIONS OF THE SENATE OF PAKISTAN ON THE FINANCE BILL, 2022BUDGET PROPOSAL 2022-23PROPOSED AMENDMENTS IN THE FINANCE BILL 2022THE CUSTOMS ACT, 1969 (IV OF 1969)

1. **Amendments of Customs Act, 1969 (IV of 1969).**- In the Finance Bill, 2022, hereinafter referred to as the said Bill, in Customs Act, 1969, in Clause 2,-
- (a) in sub-clause (1), in paragraph (a), for the proposed clause (bbc) , following new clause shall be substituted, namely:-
- “(bbc) “bordering and coastal areas” means areas along international borders as notified by the board.”**
- (b) In sub-clause (8), in paragraph (b), in the table;
- i. For serial number 105(i), in the corresponding entry in 2nd column, before the word “unauthorized”, the words **“ if any person makes or attempts to make”**, shall be inserted;
  - ii. For serial number 105(ii), in the corresponding entry in 2nd column, before the word “unauthorized”, the words **“ if any person makes or attempts to make”**, shall be inserted;
  - iii. For serial number 105(iii), in the corresponding entry in 2nd column, before the word “unauthorized”, the words **“ if any person makes an”**, shall be inserted;
  - iv. For serial number 105(iv), in the corresponding entry in 2nd column, before the word “use”, the words **“if any person makes or attempts to make”**, shall be inserted;
  - v. For serial number 105(v), in the corresponding entry in 2nd column, for the expression “use, make, supply, retain, obtain”, the expression **“if any person uses, makes, supplies, retains, obtains”**, shall be substituted;
  - vi. For serial number 105(vi), in the corresponding entry in 2nd column, for the expression “obtain, sell, process, use or transmit”, the



expression “if any person obtains, sells, processes, uses or transmits”, shall be substituted:

- vii. For serial number 105(vii), in the corresponding entry in 2nd column, for the expression “temper with or attempt to temper with, alter, re-program”, the expression “if any person tempers with or attempts to temper with, alters, re-programs”. shall be substituted; and
  - viii. For serial number 105(viii), in the corresponding entry in 2nd column, for the expression “write, offer, make available, distribute or transmit a malicious code or abet”, the expression “if any person writes, offers, makes available, distributes or transmits a malicious code or abets”, shall be substituted.
- (c) Sub-clause (14), shall be omitted: and
- (d) Sub-clause (15), shall be omitted.

### SALES TAX ACT, 1990

**Amendments in Sales Tax Act, 1990.**- in the said bill, in the Sales Tax Act, 1990, in clause (3),-

- a) in sub-clause (1):
  - i. paragraph (a), shall be omitted: and
  - ii. paragraph (c), shall be omitted.
- b) In sub-clause (2), in paragraph (d), the words “any person or”, shall be omitted;
- c) for sub-clause (7), (**Senator Zeeshan Khanzada and Senator Shaukat Fayaz Ahmed Tarin registered their dissent**);
- d) In sub-clause (12), in paragraph (A) in sub-paragraph (g), in the table:
  - i. For entries at serial Nos. 168 & 169, (**Senator Farooq Hamid Naek and Senator Syed Faisal Ali Subzwari registered their dissent**); and
  - ii. For entries at serial Nos. 170 & 171, (**Senator Farooq Hamid Naek, Senator Zeeshan Khanzada registered their dissent**).
- e) In sub-clause (13):
  - i. in paragraph (a), in the table;
    - a. for entry at serial No 25, (**Senator Farooq Hamid Naek and Senator Zeeshan Khanzada registered their dissent**); and
    - b. for entry at Serial No.75, for corresponding entry in column 4, for the expression “12.5%”, the expression “for electric vehicle of 50KW or less 12.5% and for vehicle above 50KW 17%”, shall be substituted;
  - ii. in paragraph (g), in the table;
    - a. entries at serial Nos, 78 and 79, are recommended for insertion; and
    - b. entries at serial No 80, shall be omitted. (**Senator Muhammad Talha Mahmood provided a recommendation as attached General Recommendation No.22**)

INCOME TAX ORDINANCE, 2001 (XLIX of 2001)

3. Amendments in Income tax ordinance, 2001 (XLIX of 2001) :- in the said bill, in the Income tax ordinance, 2001, in Clause (5),-
- a) In sub-clause (1), in paragraph (a), for the word “ten”, the words “twenty five”, shall be substituted;
  - b) In sub-clause (3), for the new insertion “4C”, in corresponding sub-clause (53), in paragraph (A), in sub-paragraph (e), in Division IIB, in the table, in the 2<sup>nd</sup> row, in the 1<sup>st</sup> column, for the words “where income exceeds Rs. 300 million”. the words “on additional income over and above Rs. 300 million”, shall be substituted and thereafter, in the 2<sup>nd</sup> column, for the words “2% of the income”, the words “normal rate plus 2% of the additional income”, shall be substituted;
  - c) Sub-clause (5), shall be omitted;
  - d) In sub-clause (7), paragraphs (a), (b), (c) and (d), shall be omitted;
  - e) In sub-clause (8), in paragraph (c), for the word “five”, the expression “7.5”, shall be substituted;
  - f) for sub-clause (10), in paragraph (A), in sub-paragraph (h), and corresponding sub-clause (53), FBR is directed to reconsider the amendment to limit it to 5 years;
  - g) In sub-clause (11), in the existing section 44 of the Income tax ordinance, 2001, in sub-section (3), in paragraph (b), the words “or a resident person” shall be omitted;
  - h) In sub-clause (12), the words “or the Board”, shall be omitted;
  - i) In sub-clause (20), for the number “2024”, the number “2023”, shall be substituted;
  - j) In sub-clause (24), in the existing section 113 of the Income tax ordinance, 2001, in sub-section (2), in paragraph (c), in the proviso, for the word “five”, the word “three”, shall be substituted;
  - k) In sub-clause (39), in the existing section 182 of the Income tax ordinance, 2001, in sub-section (1), in the table, in column (2), for the corresponding entry at serial No.1, after the word “person”, the words “without reasonable cause” , shall be inserted (Senator Zeeshan Khanzada registered his dissent upon majority opinion);
  - l) In sub-clause (40), in the existing section 191 of the Income tax ordinance, 2001, in sub-section (2), for the full-stop “.” in the end, a colon “:” shall be substituted and thereafter the following proviso shall be inserted, namely:-  

**“Provided that prosecution shall take place on a failure to pay fine within the timeline prescribed.”**
  - m) In sub-clause (43), in paragraph (a), for the words “ no court or other authority shall”, the words “no court or any other authority shall”, shall be substituted;
  - n) Sub-clause (48), shall be omitted;



- o) For sub-clause (50), it is recommended that SBP should limit and reduce the charges on credit card;
- p) In sub-clause (53), in paragraph (A), sub-paragraphs (g) & (i), shall be omitted;
- q) In sub-clause (53), in paragraph (A), for sub-paragraph (h), the committee recommended to reduce the years from 7 to 5.
- r) In sub-clause (53), in paragraph (D), sub-paragraphs (d), (g) and (i) shall be omitted;
- s) In sub-clause (54), in paragraph (A), sub-paragraphs (a) and (b), shall be omitted;
- t) For sub-clause (54), in paragraph (A), in sub-paragraphs (i). **(Senator Muhammad Talha Mahmood registered his dissent):**
- u) In sub-clause (54), in paragraph (C), sub-paragraph (a) shall be omitted; and
- v) In sub-clause (54), in paragraph (C), in sub-paragraph (c), for entry “20”, **(Senator Zeeshan Khanzada registered his dissent).**

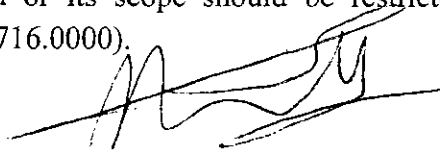
GENERAL CONSENSUS RECOMMENDATION ON BUDGET 2022-23

1. The Senate of Pakistan recommends to the National Assembly that this act is against the principle of Sales Tax and Value added tax and as such sales tax should be collected from all the sales points. However, exemption on the real small retailer i.e. with shop size of 6'x6' or 6'x8' non air condition retailer should be based on their electricity bill.
2. The Senate of Pakistan recommends to the National Assembly that retrospective exemption of Federal Excise Duty to Newly Merged Districts should be provided and in order to promote economic prosperity and implement the true spirit of the exemptions promised, all previously uncollected taxes on sales including electricity bills to be also exempted for the year 2019 to 2021.

With the passage of 25<sup>th</sup> Constitutional Amendment, Federally Administered Tribal Area (FATA) and Provincially Administered Tribal Area (PATA) stood merged in the Provinces of Khyber Paktunkhwa and Baluchistan.

A phased approach was needed for the full application of fiscal law to erstwhile Tribal Area/Newly Merged Districts (NMDs), therefore, a decision was made to exempt all taxes which would have not applied had Article 247 of the Constitution not been omitted under the Constitution (Twenty-fifth Amendment) Act, 2018. However, against the spirit of this decision, Federal Excise Duty was imposed in NMDs bringing the excisable goods produced in these areas under the ambit of taxation. Furthermore, FED was also imposed on steel sector and ghee sector.

3. The Senate of Pakistan recommends to the National Assembly that Government should ensure the reduction of sugar content in sodas, juices, energy drinks and iced teas for better human health.
4. The Senate of Pakistan recommends to the National Assembly that in Annex-VI (chapter 99 of Pakistan custom tariff against pct code 9942) for the words “special area government”, the words “such states and territories as are or may be included in Pakistan” shall be substituted.
5. The Senate of Pakistan recommends to the National Assembly that exemptions of fifth Schedule to the Custom Act, 1969 should be provided on the import of Railways item, from all duties and taxes.
6. In Sub-Clause (59), in paragraph (a) of Finance Bill, 2022, in the twelfth Schedule, the Senate of Pakistan recommends to the National Assembly that all price sensitive items should be added along with the entry related to coal in the table.
7. Senate of Pakistan recommends to the National Assembly that to give full effect to the amendments made in clause 3 (12)(B) of the Bill, 2022, it is proposed that tariff headings 9801.2000, 9801.5000 and 9805.8000 may be restored in the First Schedule to the Customs Act, 1969 as were existing before its withdrawal vide Finance Act, 2018.
8. Senate of Pakistan recommends to the National Assembly that the provisions of clause 3(1)(c)(ii) of the Bill should either be omitted or its scope should be restricted to production and supply of electricity (PCT Code 2716.0000).





9. Senate of Pakistan recommends to the National Assembly that the words “Hospitals run by Federal Govt/Provincial Govt” may be added in the said Sr. Nos. 165 and 166 of the Table to Clause 3(12)(A)(g) of the Bill.
10. Senate of Pakistan recommends to the National Assembly that the provision of section 37 of the Income Tax ordinance, 2001 omit Capital Gain Tax on immovable property or the amendments proposed in section 37 of the Income Tax Ordinance, 2001 vide clause 5(10)(a) of the Bill, 2022 may be withdrawn as it amounts to encroachment upon the Provincial domain contrary to the provisions of the Constitution.
11. Senate of Pakistan recommends to the National Assembly that the proposed provisions of section 7E, as added vide Clause 5(5) of the Finance Bill, 2022, may be omitted being unjustified and ultra-vires the Constitution.
12. Senate of Pakistan recommends to the National Assembly that the aforesaid provisos to section 60A and 60B may be omitted in line with the Sindh High Court judgment dated 12.02.2018 in CP No. 1313 of 2018.
13. Senate of Pakistan recommends to the National Assembly that the rate of AIT on cellular services be reduced to 8%, as per the commitment made by the Government while introducing Federal Budget, 2021.
14. Senate of Pakistan recommends to the National Assembly that FED rate on natural gas (PCT heading 2711.2000) be enhanced from Rs. 10/- per MMBTU to Rs. 20/- per MMBTU in view of the increase in the prices of Natural Gas since 2010.
15. Senate of Pakistan recommends to the National Assembly that FED at 5% ad valorem be levied on Crude Petroleum Oils (PCT heading 2709.0000) and, with a view to avoiding any possible effect on the retail price of POL products, this FED may be collected in sales tax mode by adding Crude Petroleum Oils (PCT heading 2709.0000) in the Table of the Second Schedule to the Federal Excise Act, 2005.
16. Senate of Pakistan recommends to the National Assembly that in the Sales Tax Act 1990, in Section 3(7), after the word “services”, the commas and words “other than the services liable to pay sales tax under a Provincial enactment,” may be added.
17. Senate of Pakistan recommends to the National Assembly that Sr. Nos. 14 and 15 may also be added in the Note appended to the said Table-II of the First Schedule to the Federal Excise Act, 2005.
18. Senate of Pakistan recommends to the National Assembly that 17% Sales tax on purchase of pharmaceutical raw material (APIs and Excipients) should be immediately withdrawn or zero rated, and a negative list should also be provided for pharmaceutical sector to FBR to eliminate misuse of such raw materials.

19. Senate of Pakistan recommends to the National Assembly that Sales tax deposited by Pharmaceutical Manufacturers since 15-January, 2022 amounting to over 40 Billion should be immediately refunded without any conditions.
20. Senate of Pakistan recommends to the National Assembly that Goods imported by non-profit making institutions, and imported by or donated to hospitals run by the non-profit making institutions subject to the similar restrictions, limitations, conditions and procedures as are envisaged for the purpose of applying zero-rate of customs duty on such goods under the Customs Act, 1969, (IV of 1969).
21. Senate of Pakistan recommends to the National Assembly that for raw hides and skins either FBR issue clarification that the same definition will apply in sales tax as per clause 46AA i.e. income tax or it is included in 6<sup>th</sup> schedule of sales tax.
22. The Senate of Pakistan recommends to the National Assembly that in clause (3), in sub clause (13), in paragraph (g), in the table, the entries at serial No.80 shall be omitted and FBR should not hold the manufacturer accountable for any lapse of tax liability in supply chain of all types of lead and its scrap, when the manufacturer has duly made his payments through banking channel.
23. The Senate of Pakistan recommends to the National Assembly that import of aircrafts and its parts should be exempted from sales tax as neither this sales tax is recoverable or adjustable.
24. The Senate of Pakistan recommends to the National Assembly that Senator Muhammad Talha Mahmood Foundation should be added in the 2<sup>nd</sup> Schedule for exemption of income tax like other non-profit organizations have been given.
25. The Senate of Pakistan recommends to the National Assembly that credits be allowed to businesses and taxpayers engaged in IT Sector.
26. The Senate of Pakistan recommends to the National Assembly that the following matters faced by different sectors concerning the Finance Bill, 2022 has been referred to the Anomaly Committee of FBR for their just and equitable redressal and FBR is also directed to report back to the committee regarding the resolution of all these referred matters.
  - The imposition of tax upon sale of furniture based upon the covered area in tier 1.
  - Grievance raised by the citizen's developers association.
  - Restoration of import tariff of fabric from 13% to 24% to prevent unnecessary import of fabric as highlighted by Pakistan Weaving Mills Association.
  - Tariff rationalization of PET Plastic Value Chain as raised by BoPT Film products by NOVATEX Limited.
  - Re-evaluation of the assessment and revision of the tax imposed on bread from 17% to 7.5% raised by Bakers Association.
  - Taxes imposed on jewelry raised by Jewelers Association.

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27. The Senate of Pakistan recommends to the National Assembly that percentage salary increase from grade 1 to 16 should be greater than the percentage salary increase for grade 17 to 22.

A handwritten signature in black ink, appearing to be 'MSTY', is written over a horizontal line. The signature is stylized and somewhat illegible.

ANNEX - A

# SENATE OF PAKISTAN

SENATE STANDING COMMITTEE ON PLANNING, DEVELOPMENT &  
SPECIAL INITIATIVES



## BUDGET REPORT

(JUNE 2022)

PRESENTED BY  
SENATOR ATTA UR REHMAN  
CHAIRMAN COMMITTEE

## SENATE SECRETARIAT

### BUDGET REPORT OF THE STANDING COMMITTEE ON PLANNING, DEVELOPMENT & SPECIAL INITIATIVES ON THE PSDP 2022 – 23.

The Budget for the year 2022-2023 was presented in the National Assembly on 10<sup>th</sup> June, 2022 by Minister for Finance and Revenue, Mr. Miftah Ismail. On the same day, a copy of the Finance Bill containing the Annual Budget Statement was laid in the Senate. Upon the Motion moved by the Minister for Finance and Revenue, the Senate was asked to make recommendations, under Article 73 of the Constitution, to the National Assembly in respect of the said Bill, containing the Annual Budget Statement.

2. The Senate Standing Committee (SSC) on Planning, Development, and Special Initiatives (PD&SI) is tasked each year to submit the Senate's recommendations for the PSDP during the budget meetings. However, this yearly exercise had repeatedly failed to achieve its goals as the PSDP approval process is already completed by the time of the laying of Budget in the Parliament. The Committee subsequently presented a "Special Report" in the Senate on 10<sup>th</sup> November, 2021, titled, "**The Recurrent Annual Untimeliness and Futility of the Senate of Pakistan's Recommendatory Role in the PSDP**". The report expressed the grievances of the Committee about how none of its recommendations are incorporated in the PSDP each year, therefore, wasting valuable resources and time for the preparation and submission of PSDP recommendations.

3. In light of this recurring problem, the SSC on PD&SI diverted its focus to streamlining the process of the Senate's recommendations for the PSDP to make it more viable and effective. In pursuit of the same, the Committee had determined upon the advice of the M/o PD&SI during its budget meetings in 2021, that the appropriate time for the submission of Senate's recommendations for the PSDP was no later than February each year, where the scrutiny and subsequent approvals of PSDP projects at the appropriate forums for the upcoming fiscal year are ongoing.

4. The Chairman Committee, therefore, initiated the collection of recommendations by the Honourable Senators in January 2022, and submitted **217 recommendations** to the M/o PD&SI on **11<sup>th</sup> February, 2022**. Despite this timely intervention, the M/o PD&SI informed the Committee in its meeting held on 13<sup>th</sup> May, 2022, that all the proposals sent in February had been rejected. The Committee unanimously expressed grave concern over this development and sought the reasons behind the rejections, along with the reasons to why the Committee was not timely informed about this issue.

5. To pursue the same question, the SSC on PD&SI held its budget meeting on 16<sup>th</sup> June, 2022 at 10:00 a.m. in Committee Room No. 4, Parliament House, Islamabad, to probe the reasons behind the rejection of all of the Senate's recommendations for PSDP 2022 – 23, with particular focus on projects that were recommended for basic needs like water, energy, health and education.

6. The following Members attended the meeting:-

i. Senator Atta ur Rehman	Chairman
ii. Senator Nuzhat Sadiq	Member
iii. Senator Syed Shibli Faraz	Member
iv. Senator Sardar Muhammad Shafiq Tareen	Member
v. Minister for PD&SI Member	Ex-officio

7. The Committee was briefed in detail by the Minister for PD&SI and the Secretary PD&SI regarding the limitations of the Ministry, in addition to the handicaps imposed by the Financial Management Act 2019. The Ministry highlighted that their role is merely of bookkeeping, and that the relevant Ministries / Departments make final decisions on which projects are shortlisted for the PSDP. The Minister for PD&SI also explained the ongoing "emergency" situation with regards to finances and the subsequent slashing of the PSDP budget last year. He explained that the PSDP budget of Rs. 900 billion for FY 2021-22 was slashed to Rs. 550 billion for FY 2021-22. This crisis was further aggravated with an unprecedented act of not releasing any funds in the last quarter which is traditionally the time for maximum release of funds. He further stated that the throw-forward itself is barely manageable, and that the PSDP budget should have been around Rs. 2,000 billion this year. However, due to the financial challenges being faced by Pakistan, only Rs. 800 billion could be allocated for PSDP 2022-23.

8. During the deliberations, the Ministry did provide the Committee with two solutions that could help in getting the high-priority recommendations of the Senate through in FY 2022-23.

(i) Firstly, a program being planned by the Federal Government to collaborate equally with Provincial Governments aims to allocate resources for essential projects of basic needs in the 20 poorest districts of the country to uplift them. The poorest districts will be identified by hiring third-party independent consultants to survey the main needs so appropriate programs can be formulated. The Minister for PD&SI identified this as one of the "windows" where the Senate's already submitted recommendations may be considered.

(ii) Secondly, the block allocation in the SDGs header in the PSDP was another area identified by the Minister for PD&SI with the assurance that the Ministry will try to direct these resources to incorporate some of the PSDP projects as recommended by the Senate.

9. In the end, the Ministry guaranteed the Committee that in the future, it will channel the concerns of the Committee in a timely manner so that high-priority projects are duly considered. The original list of Senate's recommendations for PSDP 2022-23 provided to the Ministry in February 2022 is **annexed**.

  
(WIJDAN KHALILQ)  
Secretary Committee

  
(SENATOR ATTA UR REHMAN)  
Chairman Committee

## Brief Summary of Proposals of PSDP

*Note: The reference numbers pertain to the individually submitted letters which are available with the Senate Standing Committee on Planning, Development and Special Initiatives for reference.*

Sr. No.	Name	Scheme	Reference No.
1.	The Senate of Pakistan	Construction of official residence for Chairman Senate in the Minister's enclave. <i>This very important project has already an approved PC-1 by the Senate DDWP, was included in the PSDP projects approved and forwarded by M/o Interior for inclusion in PSDP, and was also recommended by the Senate in 2021. Yet, it was dropped from the final PSDP 2022-23 for reasons unknown. It's a project that has been pending for over a decade now, which has not only resulted in significant cost escalations but also undue inconvenience to the custodian of House of the Federation. It is also blatant disregard to recommendations sent by Senate Committees and the Senate in previous many years.</i>	Annexure R
2.	Senator Dansesh Kumar	Mega Water Supply Scheme for Hinglaj Mandir/Nani Mandir, Tehsil Iari, District Lasbella, Balochistan	Annexure A
3.	Senator Dost Muhammad Khan	Construction of Sarargodha Tiarza road, (45 km) SWTD.	Annexure B
4.	Senator Dost Muhammad Khan	Construction of Barwand Karama road via Chargulai (40 km) SWTD	
5.	Senator Dost Muhammad Khan	Construction of Wana Tiarza Road (20km) SWTD	
6.	Senator Dost Muhammad Khan	Construction of Chalwashti to Shakal via Manto road Balance Portion (25km) SWTD	
7.	Senator Dost Muhammad Khan	Construction of 3 Nos. RCC Bridges at Kotkal Karama road on Different locations SWTD.	
8.	Senator Dost Muhammad Khan	Community based Development Scheme for Water Supply in Various UCs of SWTD.	

9.	Senator Dost Muhammad Khan	Establishment for Campus of Gomal University D I Khan at Ladha SWTD		
10.	Senator Dost Muhammad Khan	Construction and improvement of Irrigation infrastructure including Flood Protection Work Channels etc. SWTD		
11.	Senator Dost Muhammad Khan	Construction of 10 Nos Small storage check Dams in different areas of SWTD		
12.	Senator Dost Muhammad Khan	Construction of 50 Nos Solar irrigation Tube well for SWTD.		
13.	Senator Dost Muhammad Khan	Improvement/rehabilitation of Different roads/ streets including water and sewerage system in various UCs of SWTD.		
14.	Senator Dost Muhammad Khan	Construction of BT road from Warana to Manzai via Daraz Kot (15km) Tank.		
15.	Senator Dost Muhammad Khan	Dualization and widening of Tank Wana road Tank to Kot Murtaza (30 km) Tank		
16.	Senator Ejaz Ahmed Chaudhary	Rehabilitation of main trunk sewer line alongside Sattu Katla drain from Q block Flats Model Town Extension to Sattu Katla Disposal Station in Township Sub Division, Lahore		Annexure C
17.	Senator Ejaz Ahmed Chaudhary	Replacement of water supply and sewerage system in NA-133, Lahore		
18.	Senator Ejaz Ahmed Chaudhary	Replacement of Tube well at akbar shaheed road, Akbar shaheed Kot Lakhpat		
19.	Senator Ejaz Ahmed Chaudhary	Replacement of tube well in Block 2-D-1, Green Town Lahore.		
20.	Senator Farooq Hamid Naek	Suigas connection from village Faqeer Bakht Ali Hisbani dargah Khush Khair Muhammad Hisbani to City Karoondi		Annexure D
21.	Senator Farooq Hamid Naek	Sui gas connection of town Pacca Chang Taulka Faizgunj District Khairpur		



22.	Senator Farooq Hamid Naek	<p>Following roads of Taluka-Faiz Gunj, District Khairpur. Sindh</p> <p>(a) New road from Muhammad Shah Baladi Pull Faizgunj Wah, deh Akri, union council Akri via village Ustad Muhammad Daud Baladi , via Village Gul Meer Shar , via Ustad Muhammad Hayat Baladi ,via Village Sijawal Baladi to Village Allah Bux Shar Deh Akri of Union Council Akri Taluka Faiz Gunj</p> <p>(b) Repair of road from Mehran High way to Village Khan Muhammad Shar Deh Allah Warayo Channa Union Council Akri Taluka Faizgunj</p> <p>(c) Repair of road from Khehrah city Deh Khehrah via Pir Bux Jalalani, Deh Jaffar Khan Jallani to Bangal Khan Zardari, Deh Khush Khair Muhammad Union Council Khush Khair Muhammad , taluka Faizgunj.</p> <p>(d) New road from village khan Muhammad shar deh Ailah Warayo Channo, union council Akri to village Ameer Bux Khaskheli Deh Allah Warayo Channa Union Council Akri, taluka Faizgunj (1 km)</p> <p>(e) New road from Lakha Kandyari Road to Ali Ganj Wah to VillageMumtaz Khan Shar Deh Akri Union Council Akri, taluka Faizgunj, district Khairpur</p> <p>(f).New road from lakha road to link road village Mahi Khan ,Village Nale Chago to village Muhammad Aachar, Deh Akri Union Council Akri.</p> <p>(g) New road from Al Hassan CNG Mehran High way to Village</p>	
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		<p>Ghulam Hussain Rajpar Samdani Deh Uman Union Council Uman Khan Rajpar</p> <p>(h) Repair road from Mehran high way to Village Muhammad Saffar Burdi Deh Akri. Union Council Akri .</p>	
23.	Senator Farooq Hamid Naek	<p>Following R.O Plants of Taluka Faizgunj District Khairpur Mir's Sindh</p> <p>(a) Village Hussain Abad Union Council Khayari</p> <p>(b) Village Habib Abad Deh Moheja Union council Uman Khan Rajpar</p> <p>( C ) Village Khan Muhammad Mullo Deh Khatiro Union council Uman khan Rajpar</p> <p>(d) Village Ghazi khan Lashari Deh Sehito Union Council Kandyari Taluka Faizgunj</p> <p>(e) Village Saindad haji Deh Saindad haji Union Council Baqi Khan Taluka Meerwah</p> <p>(f) Village Sobho Khan Deh Vehleer Union Council Kanyari</p>	
24.	Senator Farooq Hamid Naek	Suigas connection from village Faqeer Bakht Ali Hisbani Dargah khush khair Muhammad Hisbani to city karoondi	
25.	Senator Farooq Hamid Naek	Suigas connection of town Pacca Chang Taulka Faizgunj District Khairpur	
26.	Senator Gurdeep Singh	Installation of water hand pump in general bus stand Shangla	Annexure E
27.	Senator Gurdeep Singh	Request for Bore of water in Samsar Chakesar	
28.	Senator Gurdeep Singh	Request for Bore of water in Sandasaray Chakesar	
29.	Senator Gurdeep Singh	Request for Water supply Gulibagh Sawat.	
30.	Senator Gurdeep Singh	Request for water supply Gumrush chakesar.	
31.	Senator Gurdeep Singh	Request for hand pump Topdara Buner	

32.	Senator Gurdeep Singh	Request for Bore of water in Shah Husain Karuna Chakesar	
33.	Senator Gurdeep Singh	Request for Bore water in Samsar Aloudra Korona Chakesar	
34.	Senator Gurdeep Singh	Request for construction of woodra bridge and water supply.	
35.	Senator Gurdeep Singh	Request for construction of street serkul Shangla	
36.	Senator Gurdeep Singh	Request for construction of Hand pump Pirbaba Buner	
37.	Senator Gurdeep Singh	Request for Construction of protection wall chakesar	
38.	Senator Gurdeep Singh	Request for construction of street of Chakesar	
39.	Senator Gurdeep Singh	Request for construction of street of Pirbaba Buner	
40.	Senator Gurdeep Singh	Request for construction of road 3km to Chakesar.	
41.	Senator Gurdeep Singh	Request for hand pump protection wall Pir Baba	
42.	Senator Gurdeep Singh	Request for Water Supply Malka Buner	
43.	Senator Gurdeep Singh	Request for construction of Drainage to 200 ft Sakan Chakesar	
44.	Senator Gurdeep Singh	Request for Construction of 1 km pcc road Buner	
45.	Senator Haji Hidayatullah Khan	PCC road, Khazana Diyarawan U/C Khazana	
46.	Senator Haji Hidayatullah Khan	PCC road Palwasha Dag U/C Khazana	
47.	Senator Haji Hidayatullah Khan	PCC road Wakhai	
48.	Senator Haji Hidayatullah Khan	PCC road Kotkai	
49.	Senator Haji Hidayatullah Khan	PCC road Garrha U/C Gosam	
50.	Senator Haji Hidayatullah Khan	PCC road Rahim Abad, Ghobana U/C Gosam	
51.	Senator Haji Hidayatullah Khan	PCC road Khadi Khaila Hashim, U/C Gosam	
52.	Senator Haji Hidayatullah Khan	PCC road Munda Musa Abad Sanzro U/C Manda	
53.	Senator Haji Hidayatullah Khan	PCC road Bazrak, Mandnaro, U/C Manda	
54.	Senator Haji Hidayatullah Khan	PCC road Brikao Baroni U/C Manda	

55.	Senator Haji Hidayatullah Khan	PCC road Mian Klay Doufa U/C Mian Klay.		
56.	Senator Haji Hidayatullah Khan	PCC road Badnaro Takora, U/C Mian Klay		
57.	Senator Haji Hidayatullah Khan	PCC road Ainzaro Banda, U/C Mian Klay		
58.	Senator Haji Hidayatullah Khan	PCC road Rasool Banda, Takoro U/C Shalkundai		
59.	Senator Haji Hidayatullah Khan	PCC road Goudar U/C Shalkundai		
60.	Senator Haji Hidayatullah Khan	PCC road Shalkundai, Delhri, U/C Shalkundai		
61.	Senator Haji Hidayatullah Khan	PCC road Mangay, Dangsar, U/C Shalkundai		
62.	Senator Haji Hidayatullah Khan	PCC road Samar Bagh U/C Samar Bagh		
63.	Senator Haji Hidayatullah Khan	PCC road Sheuktala, Ali Sher U/C Samar Bagh		
64.	Senator Haji Hidayatullah Khan	PCC road Badeen Chamartali, U/C Sanobar Kalay		
65.	Senator Haji Hidayatullah Khan	PCC road Tangay, Charanglo, Hanfia U/C Sanobar Kalay		
66.	Senator Haji Hidayatullah Khan	PCC road Mayar. Kotkay, U/C Mayar		
67.	Senator Haji Hidayatullah Khan	PCC road Maskani U/C Maskani		
68.	Senator Haji Hidayatullah Khan	PCC road Sangi Para, Mian Banda U/C Maskani		
69.	Senator Haji Hidayatullah Khan	PCC road Chat Pat Chakdara		
70.	Senator Haji Hidayatullah Khan	PCC road Hajiabad and Dinobahar Colony Charsada road, Peshawar		
71.	Senator Haji Hidayatullah Khan	PCC road Village Cambat, U/C Samar Bagh, lower dir.		
72.	Senator Haji Hidayatullah Khan	WAPDA Works Pk-16, Tehsil Munda		
73.	Senator Haji Hidayatullah Khan	Sui Gas ongoing Schemes, Pk-16, Tehsil Munda	Annexure G	
74.	Senator Hilal Ur Rehman	Upgradation of Mohmand Ghat Grid Station Tribal District Mohmand from 66kv to 132 KV. "		
75.	Senator Hilal Ur Rehman	Provision of Suigas facilities to merged districts of Khyber Pakhtunkhwa (Erstwhile Fata)		
76.	Senator Hilal Ur Rehman	Extension of scholarship programme/ provision of higher education opportunities for the students of Balochistan and Fata 2021-2029 (phase-III)		

77.	Senator Imamuddin Shouqeen	Improvement of road from Municipal Committee Tando Adam to Latif Gate with Paver Block 1860 Rft (0.56 km)	Annexure H
78.	Senator Imamuddin Shouqeen	Construction of covered drain for rain water from green City by pass to Muhammadi colony Tando Adam District Sanghar.	
79.	Senator Imamuddin Shouqeen	Dualization & Improvement of road from Telblghee Markaz to Mohammadi Chowk via Sindh Bank Tando Adam road Mile 0/5+325 (0.73 km from Asphalt Surface)	
80.	Senator Imamuddin Shouqeen	Construction of road from Yousif Keerio to Kalo Bagri (with paver block) = 700 Rft (0.21 km)	
81.	Senator Imamuddin Shouqeen	rough cast estimate for improvement of drainage system for Taluka Hospital Tando Adam, District Sanghar	
82.	Senator Imamuddin Shouqeen	construction of C.C Paver Block Street from Mohammad Anwar House to Para Graveyard 1050 Rft (0.32 Km)	
83.	Senator Imamuddin Shouqeen	Construction of Link road from Tando adam Oderolal road to Nawaz Town road Mile 0/0-0/2 (0.40 km)	
84.	Senator Imamuddin Shouqeen	Improvement of road from Bilal Hostel to Muhammad Ibrahim House (with Paver Block)=990 Rft (0.30 km)	
85.	Senator Imamuddin Shouqeen	Construction of C.C Paver Block street from Mohammad Sarwar Rajput to Abdul Majeed House 600 Rft (0.18 km)	
86.	Senator Imamuddin Shouqeen	Cosntt. Of paver block street from Tando Adam Oderolal road to Shebrate Poltry form Tando Adam City 0/1-0/4 with paver Block (0.60 km)	
87.	Senator Imamuddin Shouqeen	Improvement of road from Railway Phatak Johar Abad warhya House via Railway ground road mile 0/0-0/2+330 (0.5 km)	
88.	Senator Imamuddin Shouqeen	Improvement of road from Joharabad Railway Phatak to	

		Warhya House via Tailsay colony road mile 0/0-0/3 with Paver block (0.6 km)
89.	Senator Imamuddin Shouqeen	Improvement of road from Joharabad Railway Phatak to Warhya House via panwar para road mile 0/0-0/2 with paver block (0.4 km)
90.	Senator Imamuddin Shouqeen	improvement of various street of Gharib Abad Gali No. 1,2,3, 0/0-0/2+330 (0.5 km)
91.	Senator Imamuddin Shouqeen	Improvement of various street in Mali Para 0/0 0/3 km
92.	Senator Imamuddin Shouqeen	Improvement of road from Akbar Milk wala to Punjab Bakery mile 0/0-0/3
93.	Senator Imamuddin Shouqeen	improvement of road from Punjab Bakery to Pathan Colong Chowk road mile 0/0-0/2 (0.40 km)
94.	Senator Imamuddin Shouqeen	Improvement of various street in sikanderabad mile 0/0-0/4+330 km
95.	Senator Imamuddin Shouqeen	Improvement of road from Waryah House to Narejo House via Juman Shah road mile 0/0-0/4 with paver block.
96.	Senator Imamuddin Shouqeen	Construction of road in various street of Farax town with paver block mile 0/0-0/5(1.00 km)
97.	Senator Imamuddin Shouqeen	Construction of various street in Nawaz Town mile 0/0-0/2 (0.4 km)
98.	Senator Imamuddin Shouqeen	Improvement of road with Paver Block in Nooruddin Ansari Mohala road mile 0/0-0/2 (0.4 km)
99.	Senator Imamuddin Shouqeen	Improvement of road with Paver Block in Haji Ismail Ansari Mohla road mile 0/0-0/3 (0.6 km)
100.	Senator Imamuddin Shouqeen	Improvement of road with Paver Block in Ramzan Mohala road mile 0/0-0/3 (0.6 km)
101.	Senator Imamuddin Shouqeen	Improvement of road with Paver Block from municipal gate tando adam to Latif gate road mile 0/0-0/3 (0.6 km)
102.	Senator Imamuddin Shouqeen	Improvement of road from New Ali Garh college gate to Ziauddin

		school via Sir Syed high school with paver block 0/0-0/3 (0.6 km)
103.	Senator Imamuddin Shouqeen	Improvement of road with paver block and surface drain in Younus Nagar mile 0/0-0/2+330 (0.5 km)
104.	Senator Imamuddin Shouqeen	Improvement of road from Tando Adam Oderolal road to Ahsan Madrasa via suigas office mile 0/0-0/2+330
105.	Senator Imamuddin Shouqeen	Construction of Paver Block street from Tando Adam Oderolal road to Shiabrati Poltry Farm Tando Adam city 2310 Ft (0.7 km)
106.	Senator Imamuddin Shouqeen	Improvement of road from Jatia Railway Phatak to Wasil Khan Jadoon House via Railway ground mile 0/0-0/2+330 (0.5 km)
107.	Senator Imamuddin Shouqeen	Improvement of various street of Quaid-e-Azam Colony Tando Adam City with Paver block 1320 Rft (0.4 km)
108.	Senator Imamuddin Shouqeen	improvement of road from Joharabad Railway Phatak to cattle Farm via Railway colony (with paver Block) mile 0/0-0/3 (0.6 km)
109.	Senator Imamuddin Shouqeen	Improvement of road from Juman Shah road to Gharibabad street no. 1.2.3 (with paver block) mile 0/0-0/2+330 (0.5 km)
110.	Senator Imamuddin Shouqeen	Improvement of various street in Malhi Para Tando Adam (with paver block) mile 0/0-0/3 (0.60 km)
111.	Senator Imamuddin Shouqeen	Improvement of road from Punjab Bakers to Pathan Colony Tando Adam with Paver Block mile 0/0-0/2 (0.4 km)
112.	Senator Imamuddin Shouqeen	Improvement of various street in Skindarabad Tando Adam with Paver Block mile 0/0-0/3 (0.6 km)
113.	Senator Imamuddin Shouqeen	Improvement of road from Waryah House to Nareja Factory via Juman Shah Tando Adam

		with Paver block mile 0/0-0/3 (0.6 km)	
114.	Senator Imamuddin Shouqeen	Construction of roads in various street of Faraz Town Tando Adam with paver block 3300 Rft (1.00 km)	
115.	Senator Imamuddin Shouqeen	Construction of roads in various street of Nawaz Town Tando Adam with paver block 1320 Rft (0.40 km)	
116.	Senator Imamuddin Shouqeen	Improvement of road from Allahyar Bridge to Qureshi Manzil Tando Adam with C.C Paver Block 1800 Rft (0.54 km)	
117.	Senator Imamuddin Shouqeen	Improvement of road from Sindh Bank to Muhammadi Chowk Tando Adam 1500 Rft (0.45km)	
118.	Senator Imamuddin Shouqeen	Reconditioning of road from Tando Adam Landhi road to village Ali Muhammad Yousifani road mile 0/0-1/2 (2.00km)	
119.	Senator Imamuddin Shouqeen	Improvement of road from Station Chowk to Pathan Mohallah via Railway Ground with paver block mile 0/0-0/2+330 (0.5 km)	
120.	Senator Imamuddin Shouqeen	Improvement of road from Latif Gate to Narejo Factory via khoso Library Tando Adam with Paver block mile 0/0-0/3 (0.6km)	
121.	Senator Irfan Ul Haq Siddqui	Repair of the present building and construction of 4 new classrooms at Government High School Banda, Tehsil and District Rawalpindi	Annexure H1
122.	Senator Keshoo Bai	Provision of Solar Home system with all accessories to 1000 households for Electrification of un-electrified villages of Taluka Nagarparkar, District Tharparker, Mithi. Sindh.	
123.	Senator Keshoo Bai	Provision of 10 Reverse Osmosis (RO) plants with capacity of 10000 Gallons per day (GPD) to Taluka Nagarparkar, District Tharparker, Mithi, Sindh.	Annexure I
124.	Senator Keshoo Bai	Installation of DRIP irrigation System for cultivation of vegetables and fruits in dry	



		lands of Tharparkar and Umarkot, Sindh.	
125.	Senator Liaqat Khan Tarakai	Purchase of land for Sports Grounds, Tehsil Razzar and Lahore District Swabi	Annexure J
126.	Senator Liaqat Khan Tarakai	Rehabilitation and Construction of roads, Tehsil Razzar and Lahore District Swabi	
127.	Senator Liaqat Khan Tarakai	Village Electrification, Tehsil Razzar and Lahore District Swabi	
128.	Senator Liaqat Khan Tarakai	Sanitation and Allied works, Tehsil Razzar and Lahore District Swabi	
129.	Senator Liaqat Khan Tarakai	Various developmental works, Tehsil Razzar and Lahore District Swabi	
130.	Senator Molana Abdul Ghafoor Haideri	LPG plant, Kalat Balochistan.	Annexure K
131.	Senator Molana Abdul Ghafoor Haideri	Link road Harboi to Umarabad 10km width 12", Kalat, Balochistan	
132.	Senator Molana Abdul Ghafoor Haideri	Electrification Humairi to Roschob, District Kalat, Balochistan	
133.	Senator Molana Abdul Ghafoor Haideri	Road Humairi to Roschob, District kalat, Balochistan	
134.	Senator Muhammad Qasim	Provision of Solar bore at Bela-4 Nos, Kanraj- 1 No, Winder-2 Nos, Uthal- 1 No, Lakhra-2 Nos Total =10 Nos. District Lasbela, Balochistan	Annexure L
135.	Senator Muhammad Qasim	Construction of Community Halls at Bela 4 Nos, Lakhra One No, Hab- one No, Winder One No, Gaddani- one No. District Lasbela, Balochistan	
136.	Senator Muhammad Qasim	Reconstruction/renovation of Bela Hospital Building along with Sewerage- Renovation of Operation Theatre-Blood Bank Lab with essential equipment, District Lasbela, Balochistan.	
137.	Senator Muhammad Qasim	Reconstruction/renovation of Uthal Hospital Building along with Sewerage- Renovation of Operation Theatre-Blood Bank Lab with essential equipment, District Lasbela, Balochistan.	
138.	Senator Muhammad Qasim	Revamping of Bela City with internal roads and side drains	

		District Lasbela, Balochistan	
139.	Senator Muhammad Qasim	Solar Home system for District Lasbela. District Lasbela, Balochistan	
140.	Senator Muhammad Qasim	Construction of Water Tank at Bela 3 Nos, Lakhra 1 No. District Lasbela, Balochistan	
141.	Senator Naseebullah Bazai	Provision/Installation of GAS to Union Council 63 Aghberg, Quetta	Annexure M
142.	Senator Naseebullah Bazai	Water supply scheme for different Union Councils of PB 24, Quetta.	
143.	Senator Naseebullah Bazai	RCC street & road of PB 24, Quetta	
144.	Senator Naseebullah Bazai	Provision of Community Home Solar System for Mosque of different Union Councils of PB 24, Quetta	
145.	Senator Naseebullah Bazai	Solarization of Boys & Girls High/Middle Schools, PB 24, Quetta	
146.	Senator Naseebullah Bazai	Transformers & Polls to different unions councils PB 24, Quetta	
147.	Senator Naseema Ehsan	Construction of Black top road Snagat Abad Via Zangi Abad to Bhatoo Landi, District Noshki.	
148.	Senator Naseema Ehsan	Build of Nurseries for Plantation (Green Balochistan) in District Noshki, Changai and Khuzdar-PSDP Number 200 in 2019 to 2020 and then PSDP Number 343 in 2020 to 2021.	
149.	Senator Professor Dr. Mehr Taj Roghani	Construction of remaining portion of road, Sawaldher	Annexure O
150.	Senator Professor Dr. Mehr Taj Roghani	Construction of remaining portion of road, Jamal Garhi	
151.	Senator Professor Dr. Mehr Taj Roghani	Construction of remaining portion of road, Chamdheir	
152.	Senator Professor Dr. Mehr Taj Roghani	Remaining portion of sui gas, Sawaldher	
153.	Senator Rana Maqbool Ahmad	Construction of road from Dera Ahmad Khan to main road (1 Km), village Midh Ranjha Tehsil Kot Momin District Sargodha	Annexure P
154.	Senator Rana Maqbool Ahmad	Expressway from Jaranwala Interchange on Motorway to Jaranwala city-about nine kilometres district Faisalabad.	
155.	Senator Saadia Abbasi	Construction of Main Bridge and Extension + Black Topping of 2km	Annexure Q

		Link road, village Surajall, Tehsil and Distt Abbottabad.	
156.	Senator Saadia Abbasi	Sewerage and Black topping of Street area, Shahpur, Bhaa Kahu Near Masjid Quba. Islamabad.	
157.	Senator Saeed Ahmed Hashmi	Quetta Water Management Project, at all four mountains Ranges surrounding Quetta Valley.	Annexure S
158.	Senator Saleem Mandviwalla	Construction of 2Km PCC road alongwith retaining and brust walls, installation of drainage, culverts, small bridge and Dozer work, From guzara to dhoke darwaza via peerwara, UC Darya Gali, Tehsil Murre.	Annexure T
159.	Senator Saleem Mandviwalla	Construction of RCC Water Tank and provision of pipe and pump for water supply for Dhoke Dawaza, from the distance of ½ kilometer Dhoke Darwaza, UC Darya Gali Tehsil Murree District Rawalpindi.	
160.	Senator Saleem Mandviwalla	Construction of 2 kilometer PCC existing road and Dozer work from Jandar to Batnara road via Sehr, UC Seer Gharbi Tehsil Lora District Abbottabad.	
161.	Senator Saleem Mandviwalla	Construction of 2 km jeep-able road and dozer work from kala parh to giayar via upper Doman	
162.	Senator Saleem Mandviwalla	Construction of 2 kilometer PCC road and Dozer work from Amanay to Hothla UC Seer Gharbi, Tehsil Lora, District Abbottabad.	
163.	Senator Saleem Mandviwalla	Construction /Rehabilitation of 2km Road, From Shahdrah Link Road to Toheedabad and Pind Baari, Barakaho, Islamabad	
164.	Senator Saleem Mandviwalla	Carpeting / Cementing of double way Road, 400 meter Area, Bukhari Road, Mian Behria Enclave Road, New Mal, Mohra Noor	
165.	Senator Sardar Muhammad Shafiq Tareen	Restoration of HEC scholarships for the students of FATA and Balochistan	
166.	Senator Seemee Ezdi	Establishment of one more state of art women police station in rural area of Islamabad.	Annexure V

167.	Senator Seemee Ezdi	New road infrastructure projects on Climate Friendly pattern, all over country
168.	Senator Seemee Ezdi	New project for running trains with women coaches
169.	Senator Seemee Ezdi	Installation of required Sewage treatment plants in Islamabad by CDA
170.	Senator Seemee Ezdi	Installation of rainwater harvesting system at all public sector buildings of Islamabad.
171.	Senator Seemee Ezdi	Projects by NARC for provision of Seed, Agri-tools, trainings, and capacity building of students.
172.	Senator Seemee Ezdi	Decarbonization projects in energy sector.
173.	Senator Seemee Ezdi	Project to support the creation of an independent and decentralized local energy system.
174.	Senator Seemee Ezdi	Project to achieve a 50% ratio of micro grid and solar power by 2024
175.	Senator Seemee Ezdi	Zero Carbon town and Re 100 Factories powered by renewable energy.
176.	Senator Seemee Ezdi	Proposal to produce hydrogen from surplus solar energy and biomass.
177.	Senator Seemee Ezdi	Installation of solar power facilities (1450 KW), self operating lines (1200m), Storage batteries (2500 KWh), EV Charging equipment, and EMS (Environment Management System)
178.	Senator Seemee Ezdi	Proposal to get all public facilities powered by 100% renewable energy by 2030
179.	Senator Seemee Ezdi	Provision of Solar facilities on rooftops, parking lots and idle lands.
180.	Senator Seemee Ezdi	Projects for development of effective technologies in reducing methane emission in Pakistan.
181.	Senator Seemee Ezdi	Creation of a decarbonized regional transportation model by utilizing automobile connected autonomous shared electric (CASE)
182.	Senator Seemee Ezdi	new projects for strengthening, up gradation of agriculture and livestock research system in all

		agricultural institutes and universities of Pakistan.	
183.	Senator Seemee Ezdi	Conduction of feasibility study identifying new shrimp/prawn and fish culture species in Punjab and Sindh.	
184.	Senator Seemee Ezdi	provisions of state of art facilities for Disabled persons in public organizations and public places of Islamabad.	
185.	Senator Shahadat Awan	Construction of 4.5 Km Road from Surraki to Kufari, Tehsil Naushera, District Khushab.	Annexure W
186.	Senator Shahadat Awan	Construction of 900 Meters concrete slab track from Main road to Surraki Chashma	
187.	Senator Shahadat Awan	Construction of 2 Km road from Peer Sahaba to Mathial Road, District and Tehsil Mansehra	
188.	Senator Shahadat Awan	Construction of one Km road from Peer Sahaba to Kund Mathial Basti Saleem Awan	
189.	Senator Shahadat Awan	3 Km road from Haq Bahoo Chowk along with Canal up to Hajwani Colony, Osta Muhammad, District Jaffarabad, Baluchistan.	
190.	Senator Shahadat Awan	Rural Health Centre (5 to 10 Bed) Surraki District Khushab.	
191.	Senator Shahadat Awan	7.5 Km construction of road from Ochali to jahlar Morr via koradhi. Tehsil Naushera District Khushab.	
192.	Senator Syed Ali Zafar	Construction of Repair Link road in village Chak Qazian, Tehsil Shakar Garh (part-2)	Annexure X
193.	Senator Syed Ali Zafar	Restoration of historic Boys Primary School. Chak Qazian, Tehsil Shakar Garh, District Narowal	
194.	Senator Syed Muhammad Ali Shah Jamot	Construction/reconditioning of various roads at Distt Mariari (12 Nos. of Schemes)	Annexure Y
195.	Senator Syed Muhammad Ali Shah Jamot	CC Paver and Surface drainage at various villages of Distt Matiari (21 Nos of Schemes)	
196.	Senator Syed Muhammad Ali Shah Jamot	Provision of Gas facility to various villages of Matiari (20 Nos. of Schemes)	

197.	Senator Syed Muhammad Ali Shah Jamot	Village electrification Schemes (10 nos) District Matiari	
198.	Senator Syed Muhammad Sabir Shah	Provision of Natural Gas Facility to Siri Kot, Tehsil Ghazi, District Haripur.	Annexure Z
199.	Senator Taj Haider	Rehabilitation of Gas pipeline project of SSGCL for inclusion in PSDP of fiscal year 2022-23	Annexure AA
200.	Senator Walid Iqbal	Construction of PCC/Tuff Paver/Nallah/ Sewerage UC-157 Area Guj Mughalpura, Taqueer Park. Shah Kamal road, Ghanjer road Bazar Gali No. 15 Lahore.	Annexure BB
201.	Senator Walid Iqbal	Construction of PCC/Tuff Paver/Nallah/ Sewerage UC-158 Area Nabi Nagar Ghazianad, Naeem wala Bazaar kamal wali Masjid wali Gali, Lahore.	
202.	Senator Walid Iqbal	Construction of PCC/Tuff Paver/Nallah/ Sewerage UC-159 area Ghaziabad, Railway colony, usman nagar Lahore.	
203.	Senator Walid Iqbal	Construction of PCC/Tuff Paver/Nallah/ Sewerage UC-187 area mustafabad, Gulistan colony stop chobasha Lahore.	
204.	Senator Walid Iqbal	Construction of PCC/Tuff Paver/Nallah/ Sewerage Boundrywall of graveyard UC-184 Area dry port Mughalpura, Hassan Park Kachi Abdi Muhammad Park Lahore	
205.	Senator Walid Iqbal	Construction of PCC/Tuff Paver/Nallah/ Sewerage boundarywall of Graveyard UC-160 Area Nizamabad, Ghaziabad Mundrawala Taqk Stop Gali No. 14 etc Lahore.	
206.	Senator Walid Iqbal	Construction of PCC/Tuff Paver/Nallah/ Sewerage Boundarywall of Graveyard UC 142, area Nabipura, Gulshan Park, Madina Colony Masqan Pura, Shaheen Park Lahore.	
207.	Senator Walid Iqbal	Construction of PCC/Tuff Paver/Nallah/ Sewerage Boundarywall of graveyard UC-146 area Punj Peer, Ghulam Nabi Park,	

		Itiefaq Park, Madina Town Canal Bank etc, Lahore.	
208.	Senator Walid Iqbal	Construction of PCC/Tuff Paver/Nallah/ Sewerage Boundarywall of Graveyard UC-147 Area Raqaq Colony, Muslimabad, Muhallah Rusal Pura Madina Colony Ayaz Town Shoukat Park, Taj Bag, Shan Park Lahore.	
209.	Senator Walid Iqbal	Construction of PCC/Tuff Paver/Nallah/ Sewerage UC-148 area Tajpura, Rusul Pura, Patwari Muhallah, Mian Parl, Hafeez Park, Taj Pura, CED Block Tajpura Pind Lahore.	
210.	Senator Walid Iqbal	Construction of PCC/Tuff Paver/Nallah/ Sewerage UC-149 Area al faisal Town Zawar Sheed road, Bahar shah road, D-Block Busti Jhalran, Lahore.	
211.	Senator Walid Iqbal	Construction of PCC/Tuff Paver/Nallah/ Sewerage Boundarywall of graveyard UC-150 Besti Rangers Headquarters, Dojage Chouge Butas Chowk, Altaf Colony, Itiq town, Gulgast Busti Lahore,	
212.	Senator Walid Iqbal	Construction of PCC/Tuff Paver/Nallah/ Sewerage UC-151 area Guldast town, peer naseer chandi besti Dojage area Pind Lahore.	
213.	Senator Walid Iqbal	Construction of PCC/Tuff Paver/Nallah/ Sewerage Boundarywall of graveyard UC-152 area Nawan Pind Harbanspura, Link street rani pind main link canal road besti nawan Pind Lahore.	
214.	Senator Walid Iqbal	Construction of PCC/Tuff Paver/Nallah/ Sewerage UC-186 area madni Mohallah, Ahta Makhan Singh main bazar mustafabad gujjar chow and link street Lahore.	
215.	Senator Walid Iqbal	Construction of PCC/Tuff Paver/Nallah/ Sewerage Boundarywall of graveyard UC-188 Daar Mainpeer colony Dhranpura	

		Arif High School arian wala chowk Gali Link street mohallah Chistran community Lahore.	
216.	Senator Dr. Zarqa Suharwardy Taimur	Project of Mera mahol meri zimedari. Cantt, Lahore.	Annexure CC
217.	Senator Dr. Zarqa Suharwardy Taimur	Student Leadership Development. all over Pakistan.	