

GOVERNMENT OF PAKISTAN
FEDERAL BOARD OF REVENUE
(REVENUE DIVISION)

Islamabad, the 1st June, 2012.

NOTIFICATION
(Federal Excise)

S.R.O. 600(I)/2012.— In exercise of the powers conferred by sub-section (3) of section 6, sub-section (5) of section 12 and section 40 of the Federal Excise Act, 2005, the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Federal Excise Rules, 2005, namely:-

In the aforesaid Rules,—

(a) in rule 41A,—

- (i) in the heading, the words “or embarking for Pakistan from anywhere in the world” shall be omitted;
- (ii) in sub-rule (1), the words and comma “or embarking for Pakistan from anywhere in the world,” shall be omitted;
- (iii) in sub-rule (6), the words “ or terminating in Pakistan” shall be omitted;
- (iv) for sub-rule (7) the following shall be substituted, namely:—

“(7) Where an airline operating in Pakistan uplifts passengers from Pakistan for another airline, the liability to charge, collect and pay Federal Excise Duty with respect to such passengers, shall be of the uplifting airline.”; and

(v) in sub-rule (15), the words “to and” shall be omitted;

2. This Notification shall take effect on and from the 1st day of July, 2012.

[C. No. 1/42-STB/2012]

(Fahad Ali Chaudhary)
Secretary (ST& FE-L&P)