



THE GAS INFRASTRUCTURE DEVELOPMENT CESS ACT, 2011



CONTENTS

SECTIONS:

1. Short title, extent and commencement.
2. Definitions.
3. Levy of cess.
4. Utilization of cess.
5. Allowance to be made for cess for purposes of income tax.
6. Power to make rules.
7. Power to amend the First Schedule.

FIRST SCHEDULE

SECOND SCHEDULE

THE GAS INFRASTRUCTURE DEVELOPMENT CESS ACT, 2011

ACT No. XXI OF 2011

[15th December, 2011]

An Act for imposition and collection of gas infrastructure development cess

Whereas it is expedient to provide for imposition and collection of infrastructure development cess on natural gas and for matters connected therewith;

It is hereby enacted as follows:—

1. Short title, extent and commencement.— (1) This Act may be called the Gas Infrastructure Development Cess Act, 2011.

(2) It extends to the whole of Pakistan.

(3) It shall come into force at once.

2. Definitions.—In this Act, unless there is anything repugnant in the subject or context,—

(a) "cess" means the gas infrastructure development cess chargeable from gas consumers, other than the domestic sector consumers, of the company over and above the fixed sale price and payable under section 3;

(b) "company" means a company specified in the First Schedule;

(c) "fixed sale price" in relation to a company or a consumer and in respect of any period means the sale price as in force on such day, whether before or after the commencement of this Act, as the Federal Government may, by notification in the official Gazette, specify in this behalf;

(d) "House" means the National Assembly;

(e) "natural gas" means hydrocarbons or mixture of hydrocarbons and other gases which at sixty degrees Fahrenheit and atmospheric pressure are in the gaseous state (including gas from gas wells, gas produced with crude oil and residue gas and products resulting from the processing of gas) consisting primarily of methane, together with any other substance produced with such hydrocarbons;

(f) "prescribed" mean prescribed by the rules; and

(g) "rules" means rules made under this Act.

3. Levy of cess.— (1) The company shall collect and pay cess at the rates specified in the Second Schedule and in such manner as the Federal Government may prescribe.
