

<p>(الف) جی ہاں، دستور پاکستان کی دفعہ A & B (1) 161 کے تحت، قدرتی گیس اور تیل کی ویل ہیڈر فیڈرل ایکسائز ڈیوٹی عائد کی جاتی ہے تاہم صوبائی حکومت گیس پر ایکسائز ڈیوٹی وفاق حکومت سے ماہانہ بنیاد پر وصول کرتی ہے مگر صوبائی حکومت کو تیل پر ایکسائز ڈیوٹی حاصل کرنے سے محروم رکھا گیا ہے۔ مزید برآں مذکورہ ایکسائز ڈیوٹی قابل تقسیم محاصل کا حصہ بھی نہیں ہے۔</p>	<p>آیا یہ درست ہے کہ دستور پاکستان کی دفعہ A 161 اور B میں تیل اور قدرتی گیس ویل ہیڈر وفاق ایکسائز ڈیوٹی وصول کرتا ہے۔ اور دستور پاکستان کے تحت مذکورہ ایکسائز ڈیوٹی قابل تقسیم محاصل کا حصہ بھی نہیں ہے؟</p>
<p>(ب) حکومت نے متعدد مواقع اور فورمز پر یہ مسئلہ اٹھایا ہے۔ 2013 میں سندھ حکومت کے ساتھ صوبائی سیکرٹریز خزانہ کے اجلاس میں یہ مسئلہ اٹھایا تھا جس میں فیصلہ کیا گیا کہ سندھ حکومت خام تیل کے ایکسائز ڈیوٹی پر ایک جامع رپورٹ تیار کر کے دوسرے صوبوں سے ان تجاویز پر رضامندی حاصل کرنے کے بعد ایف بی آر کے ساتھ شیئر کی جائے۔ حکومت خیبر پختونخوا نے مطلوبہ تجاویز پر یہ رائے دیتے ہوئے کہ ایک ہزار روپے فی بیرل کے حساب سے ایکسائز ڈیوٹی لاگو کی جائے اس کے بعد، صوبائی حکومت نے اس مسئلہ کو مشترکہ مفادات کو نسل (سی سی آئی) میں اٹھانے کی کوشش کی مگر مشترکہ مفادات کو نسل نے اس کو نظر انداز کیا۔ وزیر اعلیٰ خیبر پختونخوا نے 2017 میں وفاق وزیر خزانہ کو ایکسائز ڈیوٹی نافذ کرنے پر اپنے تحفظات سے آگاہ کیا مگر اس کو اسلیو ملٹوی کر دیا کہ اسکے نفاذ سے تیل کی قیمت بڑھ جائے گی۔ آئین کی مطلوبہ دفعہ کو نافذ کرنے کی پھر کوششیں شروع کی گئی جسکے لئے وفاق حکومت کے ساتھ خط و کتابت شروع ہو چکی ہے۔ اس ضمن میں Windfall levy لاگو کرنے پر راضی ہو چکے ہیں جو صوبائی حکومت کو ادا کرے گی۔ تاہم تیل پر وفاق ایکسائز ڈیوٹی کی شرح ابھی تک طے نہیں کی گئی اور پیٹرولیم لیوی نافذ ہوگی جو قابل تقسیم محاصل کا حصہ نہیں ہے۔ قدرتی وسائل کے اضافی ذرائع دریافت ہو رہے ہیں جو وفاق حکومت کے ساتھ صوبے کے حاصل شدہ حصہ کیلئے اٹھایا جائے گا۔ (کاپی منسلک ہے)</p>	<p>اگر (الف) کا جواب اثبات میں ہو تو حکومت فیڈرل ایکسائز ڈیوٹی کے حصول کے لئے کیا اقدامات اٹھا رہی ہیں تفصیل فراہم کی جائے۔</p>



Through TCS
26/12/13

**GOVERNMENT OF KHYBER PAKHTUNKHWA
FINANCE DEPARTMENT**

NO. BO(NFC)/FD/2-9/2013
Dated 26th December, 2013

To

The Secretary,
Finance Department,
Government of Sindh,
Karachi.

SUBJECT: PROPOSAL FOR NEW LEVY OF EXCISE DUTY ON CRUDE OIL IN PURSUANCE OF ARTICLE 161(B) OF THE CONSTITUTION AND SHARING PRODUCTION DATA OF NATURAL GAS RELATED TO EXCISE DUTY AND GAS DEVELOPMENT SURCHARGE (GDS)


Dear Sir,

I am directed to refer to the Government of Sindh Finance Department letter No. SO(Res-I)2(195)/2013 dated 18-11-2013 on the subject noted above and to state that this provincial government fully supports the proposals for legislation forwarded with the aforementioned letter towards imposition of Excise duty on oil in terms of clause (1)(b) of Article 161 of the Constitutions of Islamic Republic of Pakistan read with Entry 44 of the 4th Schedule that contains the Federal Legislative list. It is added that Article 142 of the constitution provides for exclusive power to Federal Government for making laws with respect to any matter in the Federal Legislative list.

2. The Provincial Government of Khyber Pakhtunkhwa would, therefore, propose a levy at a meager rate of Rs. 1,000 per barrel by the Federal Government after fulfillment of all legal requirements. Since imposition of levy for want of proper legislation has considerably been delayed after promulgation of Constitution (18th amendment Act 2010) effective from 19-04-2010, therefore, immediate actions are required for the levy of this Excise Duty by Federal Government, the net proceeds of which shall be paid to the province in which the well head of oil is situated.

Yours faithfully,


(NAEEM KHAN)
BUDGET OFFICER(NFC)


26/12/13

2



GOVERNMENT OF KHYBER PAKHTUNKHWA
FINANCE DEPARTMENT

NO. BO(NFC)/FD/2-9/2013
Dated 7th January, 2014

To

The Secretary,
Government of Pakistan,
Finance Division,
Islamabad.

SUBJECT: NEW LEVY OF EXCISE DUTY ON CRUDE OIL IN PURSUANCE OF ARTICLE 161(B) OF THE CONSTITUTION.

Dear Sir,

I am directed to refer to the subject noted above and to state that through an amendment made in Article 161(1)(b), by virtue of Eighteenth Amendment w.e.f. 19.04.2010, following new provision has been inserted in the Constitution of Islamic Republic of Pakistan, 1973:

"The net proceeds of the Federal duty of excise on oil levied at well-head and collected by the Federal Government, shall not form part of the Federal Consolidated Fund and shall be paid to the Province in which the well-head of oil is situated"

2. In accordance with the above provision and under Article 142 of the Constitution read with Entry 44 of the Fourth Schedule that contains the Federal Legislative List, necessary legislation for the imposition of excise duty on oil was required to be made, by the Federal Government, but the same has considerably been delayed, resultantly all the Provincial Governments have been deprived of their due constitutional rights since long.

3. It is added that while conveying its feedback to the Sindh Government in pursuance of the decisions taken in the Provincial Finance Secretaries Committee meeting held on 24-09-2013, the Government of Khyber Pakhtunkhwa has already proposed a levy at a meager rate of Rs. 1,000 per barrel by the Federal Government after fulfillment of all legal requirements vide letter of even No. dated 26-12-2013 (copy enclosed).

4. In view of the above, I am to request that necessary action may kindly be taken in the matter for imposition of Federal duty of excise on oil at the earliest.

Yours faithfully,

(Signature)
(NAEEM KHAN)
BUDGET OFFICER (NFC)

Endst: of Even No and date:

Copy forwarded for information and necessary action to:

1. The Secretary, Finance Department, Government of Punjab, Lahore.
2. The Secretary, Finance Department, Government of Sindh, Karachi.
3. The Secretary, Finance Department, Government of Balochistan, Quetta.
4. The Joint Secretary (PF), Finance Division, Islamabad.
5. Director General, Khyber Pakhtunkhwa Procurement Regulatory Authority (KPRA), Peshawar.

(Signature)
BUDGET OFFICER (NFC)



CHIEF MINISTER

28
Pakhtunkhwa House
S.A.Q. Road,
Peshawar Cantt:

D.O. No.PS/CMS/KPK/2017
Dated the Peshawar 30th January, 2017.

Subject: IMPOSITION OF FEDERAL DUTY OF EXCISE ON OIL.

Dear

Muhammad Ishaq Dar
!

I would like to invite your attention to Article 161(1)(b), of the Constitution of Islamic Republic of Pakistan, 1973 reproduced below:-

"The net proceeds of the Federal Duty of Excise on oil levied at well-head and collected by the Federal Government shall not form part of the Federal Consolidated Fund and shall be paid to the Province in which the well-head of oil is situated."

02. Despite raising the issue at various fora and repeated requests to the Federal Government the matter remains unresolved and is creating a sense of deprivation in the province.

03. In order to resolve this important issue, I would request you to convene a meeting to discuss this specific subject. I would appreciate if Chief Minister Sindh is also invited to the meeting so that the issue can be resolved as soon as possible in consultation with the two most effected province.

With best wishes & regards.

Sincerely yours,

(PERVEZ KHATTAK)

Mr. Muhammad Ishaq Dar,
Federal Minister for Finance, Revenue,
Economic Affairs, Privatization and Statistics,
Government of Pakistan, Block-Q Pak Secretariat,
Islamabad.

C.C:

1. The Chief Minister, Sindh, Karachi.
 2. The Principal Secretary to the Prime Minister, PM Secretariat Islamabad.
 3. The Chief Secretary Government of Khyber Pakhtunkhwa.
 4. The Secretary to Government of Khyber Pakhtunkhwa, IPC Department.
- 4



GOVERNMENT OF KHYBER PAKHTUNKHWA
FINANCE DEPARTMENT

PA/AFS(B)/1-1/FD/2019-20

Dated 29th July, 2020.

To

The Sr. Joint Secretary (PF),
Finance Division
Islamabad.

Subject: **PAYMENT OF FEDERAL EXCISE DUTY ON OIL TO KHYBER**
PAKHTUNKHWA

Respected Sir,

The undersigned is directed to refer to the subject noted above and bring into your kind notice that Khyber Pakhtunkhwa has been producing crude oil since 2004. It is a major source of revenue for the province. This natural resource has the potential to provide the required fiscal space for development expenditure which has already been massively shrunken due to the ongoing COVID-19 pandemic.

According to article 161(b) of the constitution of Islamic Republic of Pakistan,
"The net proceeds of the Federal duty of excise on oil levied at well-head and collected by the Federal Government, shall not form part of the Federal Consolidated Fund and shall be paid to the Province in which the well-head of oil is situated."

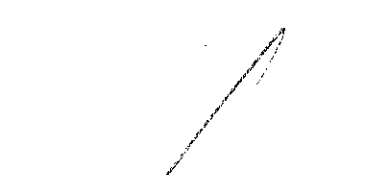
However, there has been delays in implementation of the provision of the constitution which is affecting the development of the Province.

In view of the above, it is requested that the Federal excise duty on crude oil shall be determined and subsequently paid to this province.


(SAFEER AHMAD)
Additional Secretary (PFC)

Copy forwarded for information to:

- PS to Minister for Finance, Finance Department
- PS to Secretary, Finance Department
- PS to Secretary Energy & Power Department.
- PS to Special Secretary Finance


Additional Secretary (PFC)