

[AS PASSED BY THE NATIONAL ASSEMBLY]

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to levy and collect the gas infrastructure development cess

WHEREAS it is expedient to provide for the validation, imposition, levy 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, 2015.

(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 levied and chargeable from gas consumers, other than the domestic sector consumer, of the company over and above the sale price and payable under section 3;

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

(c) "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;

(d) "prescribed" means prescribed by the rules;

(e) "rules" means rules made under this Act;

(f) "sale price" means the price notified under section 8 of the Oil and Gas Regulatory Authority Ordinance, 2002 (XVII of 2002) at which a licensee for natural gas is authorized under said Ordinance and license to sell natural gas to any category of retail consumer for natural gas as well as the price charged by gas company under third party direct sale arrangement where price is not notified by Oil and Gas Regulatory Authority; and

