

Section	Subsection	Clause	Finance Supplementary (Second Amendment) Act, 2019 NEW / inserted Omitted and deleted <u>substituted</u>
			It shall come into force at once except unless otherwise provided in any of the provisions of this Act.

			Amendment of the Federal Excise Act, 2005.
			In the Federal Excise Act, 2005, the following further amendments shall be made, namely:-
29			Appointment of Federal excise officers and delegation of powers.—
	2		Notwithstanding the other designations of the officers of Federal Excise used in this Act or the rules made there under:
		(aa)	The Board may, by notification in the official Gazette,- i. specify the functions and jurisdiction of the Directorate General and its officers; and ii. confer the powers of authorities specified in section 30 sub-section (1) of section 29 upon the Directorate General and its officers;

FIRST SCHEDULE			
S.No	Description of goods	Heading/ sub-heading Number	Rate of Duty
Col.(1)	Col. (2)	Col.(3)	Col.(4)
55	Imported motor cars, SUVs and other motor vehicles of cylinder capacity of 1800 cc or above , but not exceeding 3000cc, principally designed for the transport of persons (other than those of headings 87.02), including station wagons and racing cars of cylinder capacity of 1800 cc or above , but not exceeding 3000cc	87.03	twenty per cent ad val."; and
55A	Imported motor cars, SUVs and other motor vehicles of cylinder capacity of 3000cc or above, principally designed for the transport of persons (other than those of headings 87.02), including station wagons and racing cars of cylinder capacity of 3000cc or above	87.03	Thirty per cent ad val.
55B	Locally manufactured or assembled motor cars, SUVs and other motor vehicles of cylinder capacity of 1800 1700cc or above, principally designed for the transport of persons (other than those of headings 87.02), including station wagons and racing cars of cylinder capacity of 1800 1700cc or above	87.03	Ten per cent ad val.

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			It shall come into force at once except unless otherwise provided in any of the provisions of this Act.

			Mobil handset levy
	1		There shall be levied a Mobile handset levy, at the rates specified in column (3) of the Table below, on smart phones of different categories as specified in column (2) of the said Table, namely:-

TABLE

S.No	Mobile Phones having C&F Value (US Dollars) Category of smart phone	Rate of levy per Set in Pak Rupees
(1)	(2)	(3)
1.	Up to 30 Where Import value of handset (including duties and taxes) does not exceed Rs.10,000/-	NIL
2.	Above 30 and upto 100 Where Import value of handset (including duties and taxes) exceeds Rs.10,000 but does not exceed Rs.40,000 /-	NIL 1,000
3.	Above 100 and upto 200 Where Import value of handset (including duties and taxes) exceeds Rs.40,000 but does not exceed Rs.80,000 /-	500 3,000
4.	Above 200 and upto 350 Where Import value of handset (including duties and taxes) exceeds Rs.80,000	1,500 5,000
5.	Above 200 and upto 500	3,500
6.	Above 500	7,000

	2		The Federal Board of Revenue shall collect levy on mobile handsets in the prescribed manner.
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