

| Section | Subsection | Clause | Amendments of The Federal Excise Act, 2005 | |
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| | | | In the Federal Excise Act, 2005, the following further amendments shall be made, namely:- | |
| 2 | | 12A | in section 2, clause (12A), inserted vide Finance Act, 2010 shall be re-numbered as clause (12); | |
| FIRST SCHEDULE | | | | |
| TABLE | | | | |
| S.No | Description of goods | | Heading/ sub- heading Number | Rate of Duty |
| Col.(1) | Col. (2) | | Col.(3) | Col.(4) |
| 9 | Locally produced cigarettes if their retail price exceeds nineteen rupees and fifty paise twenty two rupees and eighty six paise per ten cigarettes. | | 24.02 | Sixty- Four Five per cent of the retail price. |
| 10 | Locally produced cigarettes if their retail price exceeds Ten rupees thirteen rupees and thirty six paise per ten cigarettes but does not exceed nineteen rupees and fifty paise twenty two rupees and eighty six paise per ten cigarettes. | | 24.02 | Four rupees and seventy Five Seven rupees and two paise per ten cigarettes plus seventy per cent per incremental rupee or part thereof. |
| 11 | Locally produced cigarettes if their retail price does not exceed Ten rupees thirteen rupees and thirty six paise per ten cigarettes | | 24.02 | Four rupees and seventy five Seven rupees and two paise per ten cigarettes. |
| 13 | Who remains engaged on and after the 10th June, 1994, either directly or through any other arrangement, in the manufacture of any brand of cigarette in non-tariff areas. | | 25.23 | Five Four hundred rupees per metric ton. |
| 22 | Lubricating oil in packs not exceeding 10 liters | | 2710.1951 | Ten per cent of the retail price. |
| 23 | Lubricating oil in packs exceeding 10 liters | | 2710.1952 | Ten per cent of the retail price |
| 24 | Ten per cent of the retail price | | 2710.1953 | Seven rupees and fifteen paise per liter |
| 25 | Lubricating oil manufactured from reclaimed oils or sludge or sediment, subject to the condition if sold in retail packing or under brand names the words manufactured from reclaimed oil or sludge or sediment should be clearly printed on the pack | | Respective | Two rupee per liter. |
| 27 | Base lube oil | | 2710.1993 | Seven rupees and fifteen paise per liter |
| 42 | Perfume and toilet wares: | | 3303.0000 | Ten per cent of retail price if packed in retail packing and ten per cent ad valorem if in bulk. |
| 43 | Beauty or make up preparations and preparations for the care of the skin (other than medicaments), | | 33.04 | Ten per cent of retail price if packed in retail packing and |

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| | including sunscreen or sun tan preparations; manicure or pedicure preparations. | | ten per cent ad valorem if in bulk. |
| 44 | Preparations for use on the hair excluding herbal hair oil and kali mehndi | 33.05 | Ten per cent of retail price if packed in retail packing and ten per cent ad valorem if in bulk. |
| 45 | Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorizers, whether or not perfumed or having disinfectant properties (excluding agarbatti and other odoriferous preparations which operate by burning). | 33.07 | Ten per cent of retail price if packed in retail packing and ten per cent ad valorem if in bulk. |
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| | | | Restrictions.– |
| | | (1) | For the purpose of levy, collection and payment of duty at the rates specified in column (4) against serial numbers 9, 10 and 11, no cigarette manufacturer shall reduce price from the level adopted on the day of announcement of the latest Budget |
| | | (2) | Variants at different price points. – |
| | | | No manufacturer or importer of cigarette can introduce or sell a new cigarette brand variant of the same existing brand family at a price lower than the lowest actual price of the existing variant of the same brand family. For the purposes of this restriction, current minimum price variant of existing brand means the lowest price of a brand variant on the day of announcement of Budget 2012-13. |
| | | (3) | Minimum Price of New Brands. – |
| | | | Any new brand introduced in the market shall not be priced and sold lower than 5% below the price of the Most Popular price Category (MPPC). MPPC is the price point at which the highest number of excise tax paid cigarettes are sold in the previous fiscal year. |
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FIRST SCHEDULE

TABLE II

| S.No | Description of goods | Heading/ sub- heading Number | Rate of Duty |
|---------|--|---------------------------------------|---|
| Col.(1) | Col. (2) | Col.(3) | Col.(4) |
| 3 | Facilities for travel (a) Services provided or rendered in respect of travel by air of passenger within the territorial jurisdiction of Pakistan. | 98.03 9803.1000 | Sixteen percent of the charges plus rupees twenty sixty per ticket |
| | (b) Services provided or rendered in respect of travel by air of passengers embarking on international journey to or from Pakistan Services provided or rendered in respect of travel by air of the passengers embarking on international journey from Pakistan,— (i) Passengers embarking or from SAARC region, UAE (Middle East), Saudi Arabia, Africa, Afghanistan. Economy and economy plus. (ii) passengers embarking to or from Europe, Far East, China, USA, Canada, Australia, South America, others. Club, business and first class. | 9803.1100 | Three thousand two hundred and forty rupees for economy and economy plus classed and four thousand two hundred and forty rupees for club, business and first classes. Three thousand eight hundred and forty rupees Four thousand two hundred and forty rupees for economy and economy plus classes and five thousand seven hundred rupees for club, business and first classes. Six thousand eight hundred and forty rupees |

THIRD SCHEDULE (Conditional exemptions)

TABLE II

| S.No | Description of goods | Heading/ sub-heading Number |
|---------|---|--------------------------------|
| Col.(1) | Col. (2) | Col.(3) |
| 7 | Live stock insurance | 9813.1600 |
| 8 | Services provided by Asset Management Companies with effect from 1st of July, 2007. | Respective headings |