

Section	Subsection	Clause	Amendments of The Federal Excise Act, 2005 NEW Omitted or Deleted	
			In the Federal Excise Act, 2005, the following further amendments shall be made, namely:- (Amended Bill 2014-15)	
13 12			Registration Determination of value for the purposes of duty. -	
	4		Provided further that the Board may through a general order specify zones or areas only for the purpose of determination of highest retail price for any brand or variety of goods.".	
FIRST SCHEDULE				
TABLE I (Excisable Goods)				
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 on-pack printed retail price exceeds Rs. 2,200.86/thousand cigarettes. Locally produced cigarettes if their on-pack printed retail price exceeds rupees two thousand two seven hundred and eighty six per thousand cigarettes		24.02	Rs 2,325 / thousand cigarettes Rupees two thousand six three hundred and twenty two five per thousand cigarettes SRO 422(1)/2014 dated 4 th June 2014 With effect from 4 th June 2014
10	Locally produced cigarettes if their on-pack printed retail price does not exceed Rs. 2,200.86/thousand cigarettes. Locally produced cigarettes if their on-pack printed retail price does not exceed rupees two thousand two seven hundred and eighty six per thousand cigarettes		24.02	880 / thousand cigarettes. Rupees one thousand and eighty five per thousand cigarettes."; eight hundred and eighty per thousand cigarettes"; SRO 422(1)/2014 dated 4 th June 2014 With effect from 4 th June 2014
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	Four hundred rupees per metric ton. 5% of the retail price With effect from 1 st July 2014
55	Motor Imported motor cars, SUVs and other motor vehicles of cylinder capacity of 1800 cc 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 cc or above.		87.03	Ten per cent ad.val."; and With effect from 13 th June 2013

Comment [S1]:
SRO 574(1)/2014 dated 1st July 2014
SRO 422(1)/2014 dated 4th July 2014 Rescind.

Comment [S2]:
SRO 574 (1)/2014 dated 1st July 2014
SRO 422(1)/2014 dated 4th July 2014 Rescind.

Restriction Variant at different price points .—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 the announcement of the Budget 2012-2013 of the current year“;			
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First Schedule - Table II (Excisable services)

S.No	Description of goods	Heading/sub-heading Number	Rate of duty
3	Facilities for travel (a) Services provided or rendered in respect of travel by air of passenger within the territorial jurisdiction of Pakistan 3(b) Services provided or rendered in respect of travel by air of passengers embarking on international journey to or from Pakistan (i) Passengers embarking or from SAARC region, UAE (Middle East), Saudi Arabia, Africa, Afghanistan. (ii) passengers embarking to or from Europe, Far East, China, USA, Canada, Australia, South America, others.	98.03 9803.1000 9803.1100	Sixteen percent of the charges plus rupees twenty per ticket Three thousand two hundred and forty Five thousand rupees for economy and economy plus classed and four thousand two hundred and forty rupees for club, business and first classes. Six thousand eight hundred and forty Ten thousand rupees for economy and economy plus classes and five thousand seven hundred rupees for club, business and first classes.
6	Telecommunication services excluding such services in the area of a Province where such Province has imposed Provincial sales tax and has started collecting the same through its own Board or Authority, as the case may be“	98.12 (All sub headings)	nineteen eighteen and a half per cent of charges

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15	Chartered flights	98.03	Sixteen per cent of the charges."