

**FIRST SCHEDULE**

**TABLE I (Excisable Goods)**

**NEW / inserted Omitted or Deleted Substituted (Amended Bill 2016-17)**

| S.No       | Description of goods   | Heading/<br>sub-heading<br>Number | Rate of Duty  |
|------------|--|-----------------------------------|---|
| Col.(1)    | Col. (2)   | Col.(3)                           | Col.(4)   |
| 4          | Aerated waters   | 2201.1020                         | <b>10%</b> <b>11%</b> of retail price   |
| 5          | Aerated waters, containing added sugar or other sweetening matter or flavored  | 2202.1010                         | <b>10%</b> <b>11%</b> of retail price   |
| 6          | Aerated waters if manufactured wholly from juices or pulp of vegetables, food grains or fruits and which do not contain any other ingredient, indigenous or imported, other than sugar, coloring materials, preservatives or additives in quantities prescribed under the West Pakistan Pure Food Rules, 1965. | Respective headings               | <b>10%</b> <b>11%</b> of retail price   |
| <b>9a</b>  | For a period from 1-7-2016 to 30-11-2016, locally produced cigarettes if their on-pack printed retail price exceeds four thousand rupees per thousand cigarettes.  | <b>24.02</b>                      | <b>Rupees three thousand four hundred and thirty-six per thousand cigarettes.</b> |
| <b>9b</b>  | For a period from 1-12-2016 on words, locally produced cigarettes if their on-pack printed retail price exceeds four thousand rupees per thousand cigarettes.  | <b>24.02</b>                      | <b>Rupees three thousand seven hundred and five per thousand cigarettes.</b>      |
| <b>10a</b> | For a period from 1-7-2016 to 30-11-2016, locally produced cigarettes if their on-pack printed retail price does not exceeds four thousand rupees per thousand cigarettes.   | <b>24.02</b>                      | <b>Rupees one thousand five hundred and thirty-four per thousand cigarettes.</b>  |
| <b>10b</b> | For a period from 1-12-2016 on words, locally produced cigarettes if their on-pack printed retail price does not exceeds four thousand rupees per thousand cigarettes.   |                                   | <b>Rupees one thousand six hundred and forty nine per thousand cigarettes.</b>    |
| 13         | Portland cement, aluminous cement, slag cement, super sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers  | 25.23                             | <b>five per cent of the retail price</b> <b>One Rupee per Kilogram</b>            |
| <b>53</b>  | <b>White Crystalline Sugar</b>   | <b>1701.9910 and 1701.9920.</b>   | <b>Eight percent ad val.</b>  |

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**TABLE I (Excisable Goods)**

**NEW / inserted** Omitted or Deleted Substituted (Amended Bill 2016-17)

**Table II (Excisable services)**

| S.No | Description of goods   | Heading/sub-heading Number | Rate of duty  |
|------|--|----------------------------|---|
| 1    | Advertisement on closed circuit T.V.   | 9802.3000                  | Sixteen percent of the charges.   |
| 2    | Advertisements on cable T.V. network.  | 9802.5000                  | Sixteen percent of the charges.   |
| 2a   | Advertisements in news papers and periodicals (excluding and Classified advertisements) of hoarding boards, poles Signs and sign boards.   | 9802.4000 and 9802.9000    | Sixteen percent of the charges.   |
| 5    | Shipping agents  | 9804.1000                  | (i) Two hundred rupees per house-bill of lading issued in case of Non-Vessel Operating Common Carriers (NVOCC), International Freight<br>ii) sixteen per cent of of the charges in case of other categories of shipping agents. |
| 8    | Services provided or rendered by banking companies, cooperative financing g societies, modarbas , musharikas, leasing companies, foreign exchange dealers, non-banking financial institutions, Assets Management Companies and other persons dealing in any such services. | 98.13                      | Sixteen percent of the charges.   |
| 11   | Franchise services   | 9812.9410                  | Ten per cent of the charges.  |
| 13   | Services provided of rendered by stock brokers   | 9819.1000                  | Sixteen percent of the charges.   |
|      | <b>Note :</b><br>The duty on the services as specified against serial number 1,2,2a,5,8,11 and 13 shall not be levied on services provided in a Province where the provincial sales tax has been levied thereon;   |                            |   |
|      |  |                            |   |