

Section	Subsection	Clause	Amendments of The Federal Excise Act, 2005
			NEW / inserted Omitted or Deleted Substituted Finance Act 2018-19 update
FIRST SCHEDULE			
S.No	Description of goods		Heading/ sub-heading Number
Col.(1)	Col. (2)		Col.(3)
			Rate of Duty
			Col.(4)

TABLE I (Excisable Goods)			
1	Edible oils excluding deoxidized soybear	15.07, 15.08, 15.09, 15.10, 15.11, 15.12, 15.13, 15.14, 15.15, 15.16 1517, and 15.18,	Sixteen percent ad val
2	Vegetable ghee and cooking oil	Respective heading	Sixteen percent ad val
3	Concentrates for aerated beverages in all forms including syrup form	2106.9010	Fifty per cent ad val.
4	Aerated waters	2201.1020	Nine per cent of retail price
5	Aerated waters, containing added sugar or other sweetening matter or flavored	2202.1010	Nine per cent of retail price
6	Aerated waters if manufactured wholly from juices or pulp of indigenous 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	Nine per cent of retail price
7	Un-manufactured tobacco	24.01	Ten rupee per kilogram
8	Cigars, cheroots, cigarillos and cigarettes, of tobacco substitutes	24.02	Sixty Five per cent of retail price
9	Locally produced cigarettes if their on-pack printed retail price exceeds four thousand five hundred rupees per thousand cigarettes.	24.02	Rupees <sup>1</sup> 3,740 <sup>2</sup> 3,964 per thousand cigarettes
10	Locally produced cigarettes if their on-pack printed retail price exceeds two thousand nine hundred and twenty five rupees per thousand cigarettes but does not exceed four thousand five hundred rupees per thousand cigarettes.	24.02	Rupees <sup>3</sup> 1,675 <sup>4</sup> 1,775 thousand cigarettes

<sup>1</sup> Finance bill 2017-18

<sup>2</sup> Finance bill 2018-19

<sup>3</sup> Finance bill 2017-18

<sup>4</sup> Finance bill 2018-19

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<sup>5</sup> 10a	Locally produced cigarettes if their on-pack printed retail price does not exceed two thousand nine hundred and twenty-five rupees per thousand cigarettes.	24.02	Rupees <del>800</del> <sup>6</sup> 848 thousand cigarettes";
<del>11</del>	<del>Locally produced cigarettes if their retail price does not exceed 6 [Ten rupees] per ten cigarettes</del>	<del>24.02</del>	<del><sup>7</sup>Four rupees and seventy five paisas per ten cigarettes.</del>
12	Cigarettes manufactured by a manufacturer who remains engaged on and after the 10th June, 1994, either directly or through any other arrangement, if the manufacture of any brand of cigarette in non-tariff areas	24.02	Sixty five percent of retail price.
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	<del><sup>8</sup>One rupee per kilogram</del> <sup>9</sup> Rs <del>1.25</del> <sup>10</sup> 1.55 per kilogram
14	<del>Omitted by Finance Act, 2007</del>		
15	<del>Omitted by Finance Act, 2007</del>		
16	<del>Omitted by Finance Act, 2007</del>		
17	<del>Omitted by Finance Act, 2011</del>		
18	<del>Omitted by Finance Act, 2011</del>		
19	<del>Omitted by Finance Act, 2007</del>		
20	<del>Omitted by Finance Act, 2007</del>		
21	<del>Omitted by Finance Act, 2011</del>		
22	<del>Omitted by Finance Act, 2012</del>		
23	<del>Omitted by Finance Act, 2012</del>		
24	<del>Omitted by Finance Act, 2012</del>		
25	<del>Omitted by Finance Act, 2012</del>		
26	<del>Omitted by Finance Act, 2011</del>		
27	<del>Omitted by Finance Act, 2012</del>		
28	<del>Omitted by Finance Act, 2011</del>		
29	<del>Omitted by Finance Act, 2011</del>		
30	<del>Omitted by Finance Act, 2011</del>		
31	Liquefied Natural Gas	2711.1100	Seventeen rupees and

<sup>5</sup> Finance bill 2017-18

<sup>6</sup> Finance bill 2018-19

<sup>7</sup> With effect from 13<sup>th</sup> June 2013

<sup>8</sup> One rupee/kg substituted for words five percent of the retail price through Finance Act, 2016

<sup>9</sup> Finance Act 2017-18

<sup>10</sup> Finance Act 2018-19

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			eighteen paisa per hundred cubic meters.
32	Liquefied propane	2711.1200	Seventeen rupees and eighteen paisa per hundred cubic meters.
33	Liquefied butanes	2711.1300	Seventeen rupees and eighteen paisa per hundred cubic meters
34	Liquefied ethylene, propylene, butylenes and butadiene	2711.1400	Seventeen rupees and eighteen paisa per hundred cubic meters.
35	Other Liquefied petroleum Gases and gaseous hydrocarbons	2711.1900	Seventeen rupees and eighteen paisa per hundred cubic meters.
36	Natural Gas in gaseous state	2711.2100	ten rupees per Million British Thermal Unit (MMBTu)
37	Other petroleum Gases in gaseous state	2711.2900	ten rupees per Million British Thermal Unit (MMBTu)
38	Omitted by Finance Act, 2007		
39	Omitted by Finance Act, 2011		
40	Omitted by Finance Act, 2011		
41	Flavors and concentrates for use in aerated beverages	3302.1010	Fifty per cent ad valorem.
42	Omitted by Finance Act, 2012		
43	Omitted by Finance Act, 2012		
44	Omitted by Finance Act, 2012		
45	Omitted by Finance Act, 2012		
46	Omitted by Finance Act, 2011		
47	Omitted by Finance Act, 2011		
48	Omitted by Finance Act, 2011		
49	Omitted by Finance Act, 2011		
50	Omitted by Finance Act, 2012		
51	Air Conditioners (Finance bill 2010)	Respective Headings	Ten percent ad val.
52	Deep Freezers (Finance bill 2010)	Respective Headings	Ten percent ad val.
53	White Crystalline Sugar (Finance bill 2011)	1701.9910 And 1710.9920	Eight per cent ad val.;"

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54	Oilseeds		Respective headings	Forty paisa per kg
55	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	<sup>11</sup> Ten per cent ad.val."; and
56	Filter rod for cigarettes		5502.0090	<sup>12</sup> Rupee 0.75 per filter rod

<sup>11</sup> With effect from 13<sup>th</sup> June 2013

<sup>12</sup> Serial number 56 and entries relating thereto in column (2), (3) and (4) added by Finance Act, 2015

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	<b>Interpretation.--</b>		
1	Unless the intent appears otherwise, for the purpose of levy of duty of excise, the description of goods shall prevail upon the tariff classification. However in order for interpretation of description of any goods or verification of any characteristics of any product, the reliance shall be made on the relevant version of the Explanatory Notes to the Harmonized Commodity Description and Coding System.		
2	The rate of duty mentioned in column (4) of the above table shall also apply on the goods mentioned in column (2) thereof, if imported, or brought from non-tariff to tariff areas in case of notified goods.		
	<b>Restriction.—</b>		
1	<del>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 latest Budget.</del>  Reduction.- For the purpose of levy, collection and payment of duty at the rates specified in column (4) against serial number 9, no cigarette manufacturer shall reduce retail price from the level adopted on the day of the announcement of the latest budget.		
2	<b>Variants at different price points.-</b> No manufacturer or importer of cigarette can introduce or sell a new cigarette brand variant at 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 [of the current Financial year		
3	<del>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 is sold in the previous fiscal year</del>  <sup>13</sup> Minimum Price. - No brand shall be priced and sold at a retail price (excluding sales tax) lower than forty-five percent of the retail price under column (2) serial number 9 of Table-I of the First Schedule to this Act.”; and		

<sup>13</sup> Finance Act, 2017

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TABLE II (Excisable Sevices)			
S.No	Description of goods	Heading/ sub-heading Number	Rate of Duty
Col.(1)	Col. (2)	Col.(3)	Col.(4)
1	Advertisement on closed circuit T.V.	9802.3000	Sixteen per cent of the charges.
2	Advertisements on cable T.V. network	9802.5000	Sixteen per cent 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 per cent of the charges.
3	<p>Facilities for travel</p> <p>(a) Services provided or rendered in respect of travel by air of passengers within the territorial jurisdiction of Pakistan</p> <p>(i) Long routes</p> <p>(ii) Short routes</p> <p>Explanation: For the purpose of this entry, "Long routes" means journeys exceeding 500 kilometers, short routes means the remaining journeys, other than socio-economic route [as defined in S. No. 9 of Table II of the Third Schedule]. Routes exempt from duty as on 1st July, 2014 shall, however, remain exempt.</p> <p>(b) Services provided or rendered in respect of travel by air of passengers embarking on international journey from Pakistan,</p> <p>(1) Economy and economy plus</p> <p>(ii) Club, business and first class</p>	98.03 9803.1000	<p>Two thousand and five hundred rupees</p> <p>One thousand two hundred and fifty rupees</p> <p>Five thousand rupees</p> <p>Ten thousand rupees</p>
4	Inland carriage of goods by air	9805.1000	Sixteen per cent 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.

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				ii) sixteen per cent of the charges in case of other categories of shipping agents.
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 )	<sup>14</sup> eighteen and a half seventeen per cent of charges
7	Omitted Finance Act, 2013			
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.
9	Omitted Finance Act, 2007			
10	Omitted Finance Act, 2007			
11	Franchise services		9812.9410	Ten per cent of the charges.
12	Omitted Finance Act, 2011			
13	Services provided of rendered by stock brokers		9819.1000	Sixteen percent of the charges.
14	Services provided or rendered by port and terminal operators in relation to imports excluding stevedoring services.		9819.9090	Sixteen percent of the charges.
15	Chartered flights		98.03	Sixteen percent of the charges

<sup>14</sup> Finance bill, 2017-18