

Third Schedule

(Conditional exemptions) [see sub-section (1) of section 16]

NEW / inserted Omitted or Deleted Substituted Finance Act 2019-20 The Gazette Extra June 30,2019

S.No	Description of Goods	Heading / sub-heading Number

<p>Mobile handset levy.-</p>	<p>(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:-</p>																								
<p>TABLE</p>																									
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">S.No</th> <th style="width: 50%;">Mobile Phones having C&F Value (US Dollars)</th> <th style="width: 40%;">Rate of levy per Set in Rupees</th> </tr> <tr> <th style="text-align: center;">(1)</th> <th style="text-align: center;">(2)</th> <th style="text-align: center;">(3)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1.</td> <td>Up to 30</td> <td style="text-align: center;">Nil</td> </tr> <tr> <td style="text-align: center;">2.</td> <td>Above 30 and up to 100</td> <td style="text-align: center;">Nil</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Above 100 and up to 200</td> <td style="text-align: center;">400</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Above 200 and up to 350</td> <td style="text-align: center;">1,200</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Above 350 and up to 500</td> <td style="text-align: center;">2,800</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Above 500</td> <td style="text-align: center;">5,600</td> </tr> </tbody> </table>	S.No	Mobile Phones having C&F Value (US Dollars)	Rate of levy per Set in Rupees	(1)	(2)	(3)	1.	Up to 30	Nil	2.	Above 30 and up to 100	Nil	3	Above 100 and up to 200	400	4	Above 200 and up to 350	1,200	5	Above 350 and up to 500	2,800	6	Above 500	5,600	
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	<p>(2) The Federal Board of Revenue shall collect levy on mobile handsets in prescribed manner.</p>
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