

Section	Subsection	Clause	Amendment in Finance Supplementary (Second Amendment) Act, 2019 (III of 2019) NEW / inserted Omitted and deleted substituted
			In the Finance Supplementary (Second Amendment) Act, 2019 (III of 2019), in section 6, for the TABLE, the following shall be substituted, namely:-

Chapter / Part	Division	Clause	THE FIRST SCHEDULE New / inserted Omitted and deleted Substituted
II			

PART II

RATES OF ADVANCE TAX

(See Division II of Part V of Chapter X)

The rate of advance tax to be collected by the Collector of Customs under section 148 shall be-

		(b)	Provided further that the rate of tax on value of import of mobile phone by any person, shall be as set out in the following Table:

TABLE

S.No	Mobile Phones having C&F Value (US Dollars)	Rate of levy per set in Pak Rupees
(1)	(2)	(3)
1	Up to 30	Nil
2	Exceeding 30 and upto 100	Nil
3	Exceeding 100 and upto 200	400
4	Exceeding 200 and upto 350	1,200
5	Exceeding 350 and upto 500	2,800
6	Exceeding 500	5,600