

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
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TABLE - II

1	Advertisements financed out of funds provided under grants-in-aid agreements.	Respective heading
2	<p>Telecommunication services:</p> <p>(i) Internet services whether dialup or broadband including email services, Data Communication Network services (DCNS) and Value added data services.</p> <p>(ii) Such charges payable on the international leased lines or, terrestrial bandwidth services, excluding those provided by foreign satellite companies, used by—</p> <p>(a) software exporting firms registered with the Pakistan Software Exporting Board; and (</p> <p>b) data and internet service providers licensed by the Pakistan Telecommunication Authority.</p> <p>(iii) Such amounts received by the Long Distance International license holders including Pakistan Telecommunication Company Limited on International incoming calls under agreements with the foreign telecommunication companies.</p>	Respective sub- heading of Heading 98.02
14	Commission paid by State Bank of Pakistan and its subsidiaries to National Bank of Pakistan or any other banking company for handling banking services of Federal Or Provincial Governments as State Bank of Pakistan's agents	Respective heading

Healthy Levy on tobacco	Pakistan Tobacco Board or its contractors, at the time of collecting cess on tobacco, directly or indirectly, shall collect Health Levy at the rate of ten rupees per kilogram of tobacco from every person purchasing tobacco including manufacturers of cigarettes.
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