

Section	Subsection	Clause	Amendments of The Federal Excise Act, 2005
			NEW / inserted Omitted or Deleted Substituted Gazette Finance Act 2020
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 soybean	15.07, 15.08, 15.09, 15.10, 15.11, 15.12, 15.13, 15.14, 15.15, 15.16 1517, and 15.18,	¹ seventeen percent ad val
2	Vegetable ghee and cooking oil a. in retail packing b. not in retail packing	Respective heading	7% percent of retail price 17% 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	13% of retail price
5	Aerated waters, containing added sugar or other sweetening matter or flavored	2202.1010	13% 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	13% of retail price
6a	Caffeinated energy drinks	2202.1010 2202.9900	25% of the retail price
7	Un-manufactured tobacco	24.01	Ten rupee per kilogram
8	Cigarettes of tobacco or tobacco substitutes excluding locally produced cigarettes. Cigars, cheroots, cigarillos and cigarettes, of tobacco and tobacco substitutes	24.02	Sixty Five per cent of retail price or the rate of duty as prescribed against S.no 9 whichever is higher.;
8a	E-liquids by whatsoever name called, for electric cigarette kits	Respective headings	Rupees ten per ml.
8b	Cigars, cheroots and cigarillos of tobacco and tobacco substitute.	Respective headings	Sixty five percent of retail price or rupees ten thousand per kg whichever is higher;

¹ Finance bill 2019-20

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9	Locally produced cigarettes if their on-pack printed retail price exceeds five thousand nine hundred sixty rupees per thousand cigarettes.	24.02	Rupees ² 5,200 per thousand cigarettes
10	Locally produced cigarettes if their on-pack printed retail price does not exceeds 5,960 rupees per thousand cigarettes but does not exceed four thousand five hundred rupees per thousand cigarettes.	24.02	Rupees ³ 1,650 thousand cigarettes
^{4,5} 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 800 ⁶ 848 thousand cigarettes";
⁷ 11	Omitted		
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	Rs ⁸ 2 1.75 per kilogram
14	Omitted by Finance Act, 2007		
15	Omitted by Finance Act, 2007		
16	Omitted by Finance Act, 2007		
17	Omitted by Finance Act, 2011		
18	Omitted by Finance Act, 2011		
19	Omitted by Finance Act, 2007		
20	Omitted by Finance Act, 2007		
21	Omitted by Finance Act, 2011		
22	Omitted by Finance Act, 2012		
23	Omitted by Finance Act, 2012		
24	Omitted by Finance Act, 2012		
25	Omitted by Finance Act, 2012		
26	Omitted by Finance Act, 2011		

² Finance bill 2019-20

³ Finance bill 2019-20

⁴ Finance bill 2019-20

⁵ Finance bill 2017-18

⁶ Finance bill 2018-19

⁷ With effect from 13th June 2013

⁸ Finance bill 2019-20

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27	Omitted by Finance Act, 2012			
28	Omitted by Finance Act, 2011			
29	Omitted by Finance Act, 2011			
30	Omitted by Finance Act, 2011			
31	Liquefied Natural Gas		2711.1100	⁹ Rs. 10 per Million British Thermal Unit (MMBTu)
32	Liquefied propene		2711.1200	Seventeen rupees and eighteen paise per hundred cubic meters.
33	Liquefied butanes		2711.1300	Seventeen rupees and eighteen paise per hundred cubic meters
34	Liquefied ethylene, propylene, butylenes and butadiene		2711.1400	Seventeen rupees and eighteen paise per hundred cubic meters.
35	Other Liquefied petroleum Gases and gaseous hydrocarbons		2711.1900	Seventeen rupees and eighteen paise 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	Ten percent ad val.

⁹ Finance bill 2019-20

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		Headings	
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.;
¹⁰ 54	Oilseeds	Respective headings	Forty paisa per kg
55	Imported motor cars, SUVs and other motor vehicles, excluding auto rickshaws, principally designed for the transport of persons (other than those of headings 87.02), including station wagons and racing cars. (a) of cylinder capacity upto 1000cc (b) of cylinder capacity from 1001cc to 1799cc (c) of cylinder capacity from 1800cc to 3000cc (d) of cylinder capacity exceeding 3001 cc	87.03	2.5% ad val 5% ad val 25% ad val 30% ad val.;
55A	Locally manufactured or assembled motor cars, SUVs and other motor vehicles, excluding auto rickshaws principally designed for the transport of persons (other than those of headings 87.02), including station wagons and racing cars: (a) of cylinder capacity upto 1000c (b) of cylinder capacity form 1001cc to 2000c (c) of cylinder capacity 2001cc and above	87.03	2.5% ad val 5% ad val 7.5% ad val
55B	Locally manufactured or assembled motor cars, SUVs and other motor vehicles, principally designed for the transport of persons (other than those of headings 87.02), including station wagons and racing cars: (a) of cylinder capacity up to 1000cc (b) of cylinder capacity from 1001cc to 2000cc (c) of cylinder capacity 2001cc and above	87.03	2.5% ad val. 5% ad val. 7.5% ad val.
55C	Imported double cabin (4x4) pick-up vehicles	8704.2190 8704.3190	25% ad val

¹⁰ Finance bill 2019-20

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55D	Locally manufactured double cabin (4x4) pick-up vehicles except the vehicles booked on or before the 30 th June, 2020 subject to the restriction or condition specified by the Board.	8704.2190 8704.3190	7.5% ad val ¹¹ ; and
56	Filter rod for cigarettes	5502.0090	¹¹ Rupee 0.75 1 per filter rod
57	Fruit juices, syrups and squashes, waters containing added sugar or sweetening matter etc. excluding mineral and aerated waters	Respective Headings	5% of retail price.
58	Steel Billets, ingots, ship plates, bars and other long re-rolled products	Respective Headings	17% ad val.; and
	Interpretation.--		
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.		
	Restriction.—		
1	Reduction.- For the purpose of levy, collection and payment of duty at the rates specified in column (4) against serial number 9 and 10, no cigarette manufacturer shall reduce retail price from the level adopted on the day of the announcement of the latest budget.		
2	Variants at different price points.- 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	¹² 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		

¹¹ Serial number 56 and entries relating thereto in column (2), (3) and (4) added by Finance Act, 2015

¹² Finance Act, 2017

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TABLE II (Excisable Services)			
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>	<p>98.03</p> <p>9803.1000</p>	<p>1,500 rupees</p> <p>900 rupees</p> <p>Five thousand rupees</p> <p>Ten thousand rupees</p>

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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. 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)	seventeen per cent of charges
7	Omitted Finance Act, 2013		
8	Services provided or rendered by banking companies, cooperative financing 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 or 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