

Section	Subsection	Clause	Amendments of The Federal Excise Act, 2005
			NEW / inserted Omitted or Deleted Substituted Gazette Finance Act 2021
FIRST SCHEDULE			
S.No	Description of goods		Heading/ sub-heading Number
Col.(1)	Col. (2)		Col.(3)

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.
8c	Tobacco mixture in an electrically heated tobacco product by whatever name called, intended for consumption by using a tobacco heating system without combustion	2403.9990	Rupees five thousand two hundred 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 ² and till the 30th day of June, 2026 electric vehicles (4 wheelers)), 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.;
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 ³ and till the 30th day of June, 2026 electric vehicles (4 wheelers)), including station wagons and racing cars: (a) of cylinder capacity up to 1000cc 851cc to 1000cc (b) of cylinder capacity from 1001cc to 2000cc (c) of cylinder capacity 2001cc and above	87.03	2.5% 0% ad val. 5% 2.5%ad val. 7.5% 5%ad val.

¹ Finance bill 2019-20

² Finance bill 2021-22

³ Finance bill 2021-22

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S.No	Description of goods		Heading/ sub-heading Number
Col.(1)	Col. (2)		Col.(3)
Rate of Duty			
Col.(1)	Col. (2)		Col.(3)
Col.(4)			

56	Filter rod for cigarettes	5502.0090 5502.9090	⁴ Rupee 0.75 1 per filter rod
57	Omitted		
58	Omitted		

TABLE II (Excisable Services)			
S.No	Description of <u>goods</u> <u>Services</u>	Heading/ sub-heading Number	Rate of Duty
Col.(1)	Col. (2)	Col.(3)	Col.(4)
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 sixteen per cent of charges
6A	Following telecommunication services: (a) Mobile phone call, if call duration exceeds five three minutes; <u>(b) Internet services;</u> <u>(c) Sms services</u>	Respective sub-heading of 98.12 <u>9812.6000</u> 9812.1710	Seventy five paise One rupee per call in addition to the rates of duty specified under Serial No.6 Five rupees per GB in addition to the rates of duty specified under Serial No.6 Ten paise per sms in addition to the rates of duty specified under serial no.6
8	Services provided or rendered by banking companies excluding Merchant Discount Rate (MDR) for accepting digital payment , 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.

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