

Section	Subsection	Clause	Amendments of The Federal Excise Act, 2005
			NEW / inserted Omitted or Deleted Substituted Gazette Finance Act 2023
FIRST SCHEDULE			
S.No	Description of goods		Heading/ sub-heading Number
Col.(1)	Col. (2)		Col.(3)

TABLE I (Excisable Goods)			
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 <u>five</u> <u>Six</u> thousand <u>five</u> <u>two</u> hundred per kg
59	Sugary Fruit juices, syrups and squashes, waters whether or not containing added sugar or artificial sweeteners excluding mineral and aerated waters	Respective headings	<u>Ten</u> <u>Twenty</u> percent of retail price
60	Energy inefficient fans both locally manufactured and imported which do not comply with the MEPS, notified by PSQCA	Respective Heading	Rupees two thousand per fan
61	Incandescent bulbs both locally manufactured and imported	8539.2200 and 8539.9010	Twenty percent ad valorem.
62	Fertilizers	Respective heading	Five percent ad valorem.

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TABLE II (Excisable Services)			
S.No	Description of goods Services	Heading/ sub-heading Number	Rate of Duty
Col.(1)	Col. (2)	Col.(3)	Col.(4)
11	Franchise services, royalty and fee for technical services	9812.9410 Respective heading	Ten per cent of the charges.