Rules	Sub-rule	Clause	THE FIFTEENTH SCHEDULE (See section 114C) – FINANCE ACT 2025 NEW / inserted Omitted or deleted Substituted
			Threshold for Economic Transactions

1			For the purposes of section 114C of the Ordinance, the threshold of the economic transactions specified herein, to be applied in respect of ineligible persons shall be determined as follows

S.No	Transaction reference	Description	Transaction value Specification	Threshold limitation for ineligibility
(1)	(2)	(3)	(4)	(5)
1	114C(1) (a)	In relation to an application for booking, purchase or registration of motor vehicle.	The invoice value for locally manufactured vehicle; or the import value as assessed by the Customs Authority inclusive of all applicable taxes, duties, levies and charge.	Exceeding seven million rupees.
2	114C(1) (b)	In relation to an application for registering, recording or attesting transfer of any immoveable property	Fair Market Value as defined in clause (22AA) of section 2 of the Ordinance	Exceeding one hundred million rupees.
3	114C(1)(c)	In relation to the investment in securities, debt securities, units of mutual funds or money market instruments subject to the condition that the investment amount up to rupees fifty million shall be new investment in any financial year excluding reinvestment either by liquidation of similar type of securities and or reinvestment of returns earned on already held securities	Acquisition cost of securities or debt securities or unit of mutual funds or money market instruments	Exceeding fifty million rupees;
4	114C(1) (d)	Annual cash withdrawal limit		One hundred million Rupees in all bank accounts held by an individual.;