

SECTION (CLAUSE)	THE FEDERAL EXCISE ACT, 2005
2 (3)	The proposed substitution of the clause seeks to define the nomenclature of Appellate Tribunal Inland Revenue established under Income Tax Ordinance 2001 to hear and decide appeals under the Sales Tax Act 1990, the Income Tax Ordinance 2001 and the Federal Excise Act 2005.
(4A)	The new clause is proposed to be inserted to define Chief Commissioner in order to harmonize the position under the aforementioned domestic tax laws.
(5) and (12)	These clauses are proposed to be substituted to define Commissioner and Officer of Inland Revenue.
4 (4)	The proposed amendment seeks to substitute the nomenclature from Collector of Federal Excise to Commissioner of Inland Revenue.
9 (2)	The proposed amendment seeks to substitute the nomenclature from Collector to Commissioner.
14 (2)	The proposed amendment seeks to substitute the nomenclature from Federal Excise Officer to Officer of Inland Revenue.
17 (1)	The proposed amendment seeks to enhance the period of retention of record from 5 years to 6 years or till such further period the final decision in any proceedings including proceedings for assessment, appeal, revision, reference, petition and any proceedings before an Alternative Dispute Resolution Committee is finalized.
19 (2), (4), (6) and (10)	The proposed amendments seek to substitute the nomenclature of tax authorities under the aforementioned domestic tax laws.
21, 22, 23, 24, 27, 29, 30, 33 and 34	The proposed amendments seek to substitute the nomenclature of tax authorities under the aforementioned domestic tax laws.

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34A The proposed insertion of new section seeks to allow filing of reference before the High Court within 90 days of communication of the order of the Appellate Tribunal. However, the tax would be required to be paid in accordance with the order of the Appellate Tribunal.

35, 36, 37 and 38 The proposed amendments seek to substitute the nomenclature of tax authorities under the aforementioned domestic tax laws.

42A and 42B The proposed new sections seek to give general protection to the amendments made in the nomenclature of tax authorities under the aforementioned domestic tax laws, and further seek to empower FBR to select the case of audit through computer balloting.

43, 44, 45 and 46 The proposed amendments seek to substitute the nomenclature of tax authorities under the aforementioned domestic tax laws.

47 The proposed substitution of section seeks to harmonize and improve the service of notices and/or orders, etc under the aforementioned domestic tax laws.

First Schedule  
Table I The duty is proposed to be increased, as follows:

Item	Duty	Duty
	Existing	
Cigars, cheroots, cigarillos and cigarettes	64%	65%
Locally produced cigarettes if their retail price exceeds Rs. 19.50 per 10 cigarettes	64%	65%
Locally produced cigarettes if their retail price exceeds Rs. 10 but does not exceed Rs. 19.50 per 10 cigarettes	Rs. 4.75 + 70%	Rs. 5.25 + 70%

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Item	Duty	Duty
	Existing	
Locally produced cigarettes if their retail price does not exceed Rs. 10 per 10 cigarettes	Rs. 4.75	Rs. 5.25
Cigarettes manufactured in non tariff area	64%	65%
Natural gas in gaseous state	Rs. 5.09 / MMBTU	Rs. 10 / MMBTU
Other petroleum gases in gaseous state	Rs. 5.09 / MMBTU	Rs. 10 / MMBTU

Duty on the following items is proposed to be levied:

Item	Duty
Filter rods for cigarettes	Rs. 1 per rod
Air Conditioners	10% Ad.val.
Deep Freezers	10% Ad.val.