

GOVERNMENT OF PAKISTAN
MINISTRY OF FINANCE, ECONOMIC AFFAIRS,
STATISTICS AND REVENUE
(REVENUE DIVISION)

Islamabad, the 20th January, 2012.

(NOTIFICATION)
(SALES TAX)

S.R.O. 47(I)/2012. — In exercise of the powers conferred by sub-section (4) of section 3 of the Federal Excise Act, 2005, and in supersession of Federal Excise Duty rates prescribed against S. No. 3 of Table-II of the First Schedule to the Federal Excise Act, 2005, the Federal Government is pleased to levy Federal Excise Duty on the services mentioned in column (1) of the Table below, at the rates specified in column (3) thereof, with immediate effect.

TABLE

Description of services	Heading/ sub-heading No.	Rate of duty
(1)	(2)	(3)
Facilities for travel	98.03	
(a) Services provided or rendered in respect of travel by air of the passenger within the territorial jurisdiction of Pakistan; and	9803.1000	Sixteen per cent of the charges plus sixty rupees per ticket
(b) services provided or rendered in respect of travel by air of the passengers embarking on international journey to or from Pakistan,—	9803.1100	
(i) passengers embarking to or from SAARC region, United Arab Emirates (Middle East), Saudi Arabia, Africa, Afghanistan; and		Three thousand three hundred and forty rupees for economy and economy plus classes and four thousand three hundred and forty rupees for club,

(ii) passengers embarking to or from Europe, Far East, China, United State of America, Canada, Australia, South America, others.

business and first classes.

Four thousand three hundred and forty rupees for economy and economy plus classes and five thousand eight hundred and forty rupees for club, business and first classes.

[F. No. 1/1-STB/2006]

(Shahid Hussain Asad)
Additional Secretary