

First Schedule to the Finance Act, 2025
(See section 3)
Rate of New Energy Vehicle Adoption Levy

S. No.	Motor vehicle category	Levy to be paid	Rate of Levy
(1)	(2)	(3)	(4)
1	All internal combustion engine motor vehicles assembled or manufactured in Pakistan with engine capacity less than thirteen hundred cubic centimeters	Manufacturer	One per cent <i>ad valorem</i> of invoice price inclusive of duties and taxes.
2	All internal combustion engine motor vehicles imported in Pakistan with engine capacity less than thirteen hundred cubic centimeters	Person importing internal combustion engine motor vehicle	One per cent <i>ad valorem</i> of assessed value inclusive of duties and taxes.
3	All internal combustion engine motor vehicles assembled or manufactured in Pakistan with engine capacity from thirteen hundred cubic centimeters to eighteen hundred cubic centimeters.	Manufacturer	Two per cent <i>ad valorem</i> of invoice price inclusive of duties and taxes.
4	All internal combustion engine motor vehicles imported in Pakistan with engine capacity from thirteen hundred cubic centimeters to eighteen hundred cubic centimeters.	Person importing internal combustion engine motor vehicle	Two per cent <i>ad valorem</i> of assessed value inclusive of duties and taxes.
5	All internal combustion engine motor vehicles assembled or manufactured in Pakistan with engine capacity of more than eighteen hundred cubic centimeters.	Manufacturer	Three per cent <i>ad valorem</i> of invoice price inclusive of duties and taxes.
6	All internal combustion engine motor vehicles imported in Pakistan with engine capacity of more than eighteen hundred cubic centimeters.	Person importing internal combustion engine motor vehicle.	Three per cent <i>ad valorem</i> of assessed value inclusive of duties and taxes.
7	A bus and truck with an internal combustion engine assembled or manufactured in Pakistan.	Manufacturer	One per cent <i>ad valorem</i> of invoice price inclusive of duties and taxes.
8	A bus and truck with an internal combustion engine imported in Pakistan.	Person importing internal combustion engine motor vehicle.	One per cent <i>ad valorem</i> of assessed value inclusive of duties and taxes.