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ORDINANCE NO. III OF 2011

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ORDINANCE

*further to amend the Federal Excise Tax Act,2005*

WHEREAS it is expedient further to amend the Federal Excise Tax Act, 2005, for the purposes hereinafter appearing;

AND WHEREAS the Senate and the National Assembly are not in session and the President is satisfied that circumstances exist which render it necessary to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 89 of the Constitution of the Islamic Republic of Pakistan, the President is pleased to make and promulgate the following Ordinance:—

1. **Short title and commencement.**—This Ordinance may be called the Federal Excise (Amendment) Ordinance, 2011.

(2) It shall come into force at once.

2. **Amendment of section 3A, the Federal Excise Act, 2005.**—In the Federal Excise Act, 2005, in section 3A, in sub-section (1), for the word "one", the words "two-and a half" shall be substituted.

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## **STATEMENT OF OBJECTS AND REASONS**

To enhance tax revenues during the current financial year, the Government promulgated the Federal Excise (Amendment) Ordinance, 2011. The said Ordinance has amended the Federal Excise Act, 2005 to increase the rate of Special Excise Duty from 1% to 2.5%.

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