

**NATIONAL ASSEMBLY SECRETARIAT**

**THE FINANCE BILL, 2026**

**LIST OF AMENDMENTS**

**CLAUSE 5**

- 1. SENATOR MUHAMMAD AURANGZEB,**  
**Minister for Finance and Revenue** **to move -**

that in the Finance Bill, 2026, as reported by the Standing Committee, in  
clause 5, —

- (1) in sub-clause (44), after paragraph (a), the following new paragraph shall  
be inserted, namely: —

“(aa) in Part II, after the Table, in the second proviso, in the Table, in  
column (1), in S. No. 3, in column (3), for the figure “930”, the figure  
“100” shall be substituted;

- (2) after sub-clause (54), the following new sub-clause shall be added,  
namely: —

“(55) in the Twelfth Schedule, in Part II, in column (1), —

- (a) after PCT code 1518.0000, the following new PCT code and  
entry relating thereto in column (2) shall be inserted,  
namely: —

|            |                                      |
|------------|--------------------------------------|
| “1520.0000 | Glycerol, crude; glycerol waters and |
|------------|--------------------------------------|

|  |                  |
|--|------------------|
|  | glycerol lyes.”; |
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## **CLAUSE 6**

- 2. SENATOR MUHAMMAD AURANGZEB,**  
**Minister for Finance and Revenue** **to move -**

that in the Finance Bill, 2026, as reported by the Standing Committee, in clause 6, in sub-clause (14), in paragraph (1), for sub-paragraph (e), the following shall be substituted, namely: —

“(e) excluding mineral waters, aerated waters, hydration drinks or electrolyte beverages specifically formulated to support hydration electrolytes replenishment containing artificial sweetener or sugar or both not exceeding 5g / 100 ml”;

## **INSERTION OF NEW CLAUSE 6A**

- 3. SENATOR MUHAMMAD AURANGZEB,**  
**Minister for Finance and Revenue** **to move -**

that in the Finance Bill, 2026, as reported by the Standing Committee, after clause 6, the following new clause shall be inserted, namely: —

“**6A. Amendments in the Finance Act, 2018.** — In the Finance Act, 2018, in section 10, in sub-section (1), in the Table, in column (1), in S. No. 3, in column (3), for the figure “600”, the figure “200” shall be substituted;

Islamabad, the  
23<sup>rd</sup> June, 2026

**SAEED AHMAD MAITLA**  
**Acting Secretary**