

**Government of Pakistan
Revenue Division
Central Board of Revenue
(Sales Tax & Federal Excise Wing)**

C.No.1(1)ST&FE-TAR/06

Islamabad, 5th June, 2006.

FEDERAL EXCISE GENERAL ORDER NO.03/2006

SUBJECT: **PRINTING OF RETAIL PRICES ON CIGARETTE PACKETS**

With the change in price structure of cigarettes in the Federal Budget, 2006-07, the cigarette manufacturers may face difficulty in obtaining permission for the use of old packets printed with previous retail prices thereon.

2. With a view to mitigate the hardship of cigarette manufacturers, the Board is pleased to authorize the cigarette manufacturers to clear such quantity of packed cigarettes printed with previous retail price and are lying un-cleared, within one month from the date of issuance of this General Order or such extended period as allowed by the Collector having jurisdiction on a written request by the manufacturer, provided that such extended period shall not exceed thirty days.

3. The cigarette packs printed with the previous retail price shall be cleared subject to the following conditions, namely:-

- (i) the manufacturer shall, on the next day of the revision of prices, inform the Collector of Federal Excise having jurisdiction about the quantity of cigarette packs printed with previous retail price lying un-cleared;
- (ii) the Federal excise duty in respect of such cigarettes shall be paid in accordance with the revised retail prices;

- (iii) the manufacturer shall advertise the revised retail price in the leading daily newspapers in English, Urdu and other regional languages, at least twice a week till such time such stocks are cleared. The advertisement in this regard shall mention the date from which the revised prices are applicable; and
- (iv) the revised retail price shall be printed / rubber stamped on each such cigarette packet.

(Dr. Iftikhar Ahmad)
Secretary Tariff (ST &FE)