

**GOVERNMENT OF PAKISTAN  
FEDERAL BOARD OF REVENUE  
(REVENUE DIVISION)**

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Islamabad, the 5<sup>th</sup> June, 2015.


**NOTIFICATION  
(FEDERAL EXCISE)**

**S.R.O. 481(I)/2015.**— In exercise of the powers conferred by clause (b) of sub-section (3) of section 3 of the Federal Excise Act, 2005, the Federal Board of Revenue is pleased to direct that excise duty shall be levied and collected on fixed basis at the rates specified in column (4) of the Table below on the goods specified in column (2) of the said Table falling under the Pakistan Customs Tariff specified in column (3) of that Table, namely:—

**TABLE**

<b>S. No.</b>	<b>Description</b>	<b>PCT heading</b>	<b>Rate of Duty</b>
(1)	(2)	(3)	(4)
1.	Locally produced cigarettes if their on-pack printed retail price exceeds Rs. 3350 per thousand cigarettes	24.02	Rs. 3,030 per thousand cigarettes
2.	Locally produced cigarettes if their on-pack printed retail price does not exceed Rs. 3350 per thousand cigarettes	24.02	Rs. 1,320 per thousand cigarettes

**[C. No. 1/93-STB/2015]**

  
**(Muhammad Zaheer Qureshi)**  
Secretary (ST&FE-Budget)