

GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
FEDERAL BOARD OF REVENUE

Islamabad, the 14th April, 2008.

NOTIFICATION
(FEDERAL EXCISE)

S.R.O. 370(I)/2008.— In exercise of the powers conferred by sub-section (3) of section 6, sub-section (5) of section 12 and section 40 of the Federal Excise Act, 2005, the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Federal Excise Rules, 2005, namely:—

In the aforesaid Rules, after Chapter XV, a new Chapter XVI shall be added, namely:—

“CHAPTER XVI

**RULES FOR MAINTENANCE OF RECORDS AND PAYMENT OF FEDERAL
EXCISE DUTY BY TOBACCO GREEN LEAF THRESHING (GLT) UNITS**

81. Interpretation and application.— (1) “Tobacco Green Leaf Threshing units” mean those units which are processing and converting tobacco green leaf into unmanufactured tobacco useable for manufacture of cigarettes.
- (2) The provisions of this Chapter shall apply to the Tobacco Green Leaf Threshing units working independently or operating in the premises of cigarette manufacturing factories.
82. Issue of tax invoice.— (1) At the time of sale of processed unmanufactured tobacco, the GLT units shall issue a tax invoice as per Annex-I, to a cigarette manufacturer or any other person. In case of export of processed unmanufactured tobacco by GLT units, such manufacturer or person shall be entitled to zero-rating in terms of section 5 of the Act and shall be issued zero-rated invoice.

(2) Contract processing of unmanufactured tobacco by GLT for any person shall be specifically mentioned in tax invoice indicating process charges and federal excise duty leviable thereon.

83. Monthly return by GLT units.– GLT units shall furnish monthly return as prescribed in rule 47. Registered cigarette manufacturing factories shall be entitled to claim adjustment of federal excise duty paid by them on processed unmanufactured tobacco purchased from GLT units.

84. Declaration by GLT units.– The GLT units shall declare all their warehouses, depots and stores for storage of processed unmanufactured tobacco to the Collector of respective jurisdiction. Such declaration shall be made in the first month of every year unless the status changes during the year which shall require an amendment.

85. Cigarette manufacturing factories operating their own GLT.– Cigarette manufacturing factories operating their own GLT units shall not be required to issue invoices for self-consumption of processed unmanufactured tobacco for manufacture of cigarettes. They shall make a separate entry for each receipt of processed unmanufactured tobacco and shall maintain a register of receipts, issues and balances as prescribed in Annex-II.

86. Single monthly return.– Cigarette manufacturing factories, operating GLT units within their premises, shall file single monthly return as prescribed in these rules.

ANNEX-I
[see rule 82]

Date _____

Invoice No. _____

TAX INVOICE OF CLEARANCE OF PROCESSED UN-MANUFACTURED TOBACCO	
Name of the Seller/Manufacturer:	_____

