

**Government of Pakistan
Revenue Division
Federal Board of Revenue
Inland Revenue**

C.No.2(3)T&Ts/Tobacco/2021-11128-R

Islamabad, January 18, 2022

Sales Tax General Order No. 08 of 2022

**Subject: Implementation of Track & Trace System under SRO 250/2019,
Dated 26.02.2019 – Tobacco Products**

1. The provisions of Section 40C (2) of the Sales Tax Act, 1990 read with Rule 150ZF of the Sales Tax Rules, 2006 mandate Federal Board of Revenue (FBR) to notify the date for the implementation of Electronic Monitoring of production and sales of goods in the manner prescribed in the law on all manufacturing sites of notified sectors.
2. In exercise of the powers conferred under Section 40C(2) of the Sales tax Act, 1990 and Rule 150ZF of the Sales Tax Rules, 2006 it is hereby notified that no Tobacco products shall be allowed to be removed from a production site, factory premises or manufacturing plant without affixation of tax stamps/Unique Identification Marking (UIMs) with effect from 30th April 2022, which are to be obtained/procured from FBR's Licensee M/s. AJCL/MITAS/Authentix Consortium.
3. Tobacco products manufactured / produced in Azad Jammu and Kashmir (AJK) and erstwhile FATA/PATA shall not be allowed to be entered into Pakistan's territory without affixation of tax stamps.
4. This issues with the approval of the competent authority, Member Inland Revenue Operations, FBR, Islamabad.


Tariq Hussain Shaikh

Project Director (Track and Trace System)