

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

C.No.1(109) ST-L&P/Ops/2024/90246-R

Islamabad, the 21st July, 2025

Federal Excise General Order No. 01 of 2025
(Operations)

Subject: **Procedure for Removal of Processed Tobacco from Tobacco Green Leave Threshing (GLT) Unit or a warehouse**

In exercise of the powers conferred by Section 43 of the Federal Excise Act, 2005, the Board is pleased to direct that a GLT unit engaged in the local sales of processed tobacco and the warehouse shall not remove processed tobacco unless payment of FED is made and the following procedure and conditions are fulfilled, namely:

- (a) The tobacco GLT unit will issue an S Track invoice showing particulars of the recipient, the processed tobacco and its destination, by using the login password of the S Track system.
- (b) In addition to the issuance of S Track invoice, the processed tobacco shall not be removed from the tobacco GLT unless the Chief Commissioner-IR concerned has received intimation two days before the date of intended removal of processed tobacco disclosing the location of warehouse including its GPS location.
- (c) The processed tobacco shall be removed in the presence of the Officer of Inland Revenue and shall be relocated in such place which is publicly accessible by an Officer of Inland Revenue and relocation is made in the presence of an Officer of Inland Revenue or any officer appointed by the Chief Commissioner-IR concerned in this behalf.
- (d) The processed tobacco shall not be further relocated to any place except to the cigarette manufacturing premises. However, it shall not be relocated to the cigarette manufacturing premises unless the Chief Commissioner-IR concerned has received intimation in writing two days prior to the date of removal disclosing the location of the cigarette manufacturing premises including its GPS location and the relocation is made in the presence of an Officer of Inland Revenue or any officer as appointed by the Chief Commissioner-IR in this behalf.


Secretary
Federal Board of Revenue
Islamabad

- (e) In case of removal of unmanufactured tobacco for exports the conditions as laid down in Federal Excise General Order No. 01 of 2024 dated 28th August, 2024 shall apply.
- (f) The processed tobacco shall not be stored in a warehouse unless it has been duly declared to the Commissioner-IR and the Chief Commissioner-IR concerned.
- (g) The tobacco GLT shall record the movement of processed tobacco from the GLT in the form in Annex-I as specified through Federal Excise General Order No. 01 of 2024 dated 28th August, 2024.
- (h) The person having control and management of the warehouse shall record the movement of the processed tobacco from the warehouse to the tobacco manufacturing premises in the form in Annex-II as specified through the said Federal Excise General Order No. 01 of 2024 dated 28th August, 2024.
- (i) An Officer of Inland Revenue duly authorized by the concerned Commissioner-IR or the Chief Commissioner-IR shall have free access at all time to any warehouse used for the storage of processed tobacco.


(Khalid Mehmood)
Second Secretary (ST-L&P)

Cc:

- (i) SA to Member (IR Operations), FBR, Islamabad
- (ii) Member (IR Policy), FBR, Islamabad
- (iii) Chief Commissioners-IR, LTOs/MTO/CTOs/RTOs
- (iv) Chief (PR), FBR, Islamabad for uploading on Web-portal.