

Government of Pakistan
Revenue Division
Federal Board of Revenue
Inland Revenue (Policy Wing)

C.No. 3(7) ST&FE-POLICY/2026

Islamabad, the 2nd July, 2026

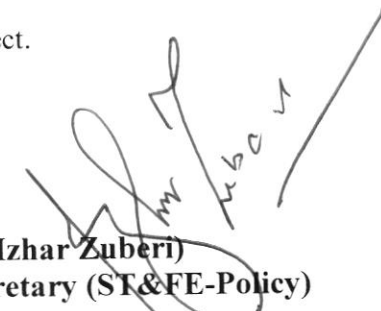
Sales Tax General Order No. 8 / 2026 / IR policy

Subject: VISIBILITY AND PROMINENT DISPLAY OF RETAIL PRICE AND SALES TAX ON GOODS SPECIFIED IN THE THIRD SCHEDULE TO THE SALES TAX ACT, 1990

In terms of sub-section (2)(a) of section 3 of the Sales Tax Act, 1990, taxable supplies and imports of goods specified in the Third Schedule are chargeable to sales tax at the rate of eighteen per cent of the retail price, and the retail price along with the amount of sales tax is required to be legibly, prominently and indelibly printed or embossed by the manufacturer or, in the case of imported goods, by the importer on each article, packet, container, package, cover or label, as the case may be.

2. The Federal Board of Revenue has observed that, in a number of cases, the retail price on goods specified in the Third Schedule is either not printed, not clearly visible, or is obscured by the background, monogram, design, colour scheme or other printed material, making it difficult to readily ascertain the retail price for the purposes of levy and collection of sales tax.
3. The Federal Board of Revenue is, therefore, pleased to direct that all manufacturers and importers of goods specified in the Third Schedule to the Sales Tax Act, 1990, (the list of which, together with the descriptions thereof, is enclosed as **Annex-A**) shall ensure that the retail price and the amount of sales tax are displayed in a clear, legible, prominent and indelible manner, using a font size and colour that distinctly contrast with the background and remain readily visible and easily readable to the naked eye. The retail price and the amount of sales tax shall not be concealed, obscured or rendered unreadable by any design, monogram, sticker, wrapper or any other material affixed on the goods or their packing. The Mandatory Printing Specifications, attached as **Annex-B**, shall be complied with in letter and spirit.
4. Any contravention of the above directions shall entail action under the relevant provisions of the Sales Tax Act, 1990 and the rules made thereunder.
5. In case of any ambiguity regarding the implementation or interpretation of this General Order, the concerned persons may contact the IR-Policy Wing, Federal Board of Revenue, for clarification.
6. This General Order shall come into force with immediate effect.

Encl: As above.


(Izhar Zuberi)
Second Secretary (ST&FE-Policy)

THIRD SCHEDULE

See clause (a) of sub-section (2) of section 3

Serial No.	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
1	Fruit juices and vegetable juices	20.09
2	Ice Cream.	2105.0000]
3	Aerated waters or beverages.	22.01 and 20.02
4	Syrups and squashes.	Respective headings
5	Cigarettes.	2402.2000
6	Toilet soap	3401.1100 and 3401.2000
7	Detergents	Respective heading
8	Shampoo	3305.1000
9	Toothpaste	3306.1010
10	Shaving cream	3307.1000
11	Perfumery and cosmetics	Respective sub-headings of 33.03 and 33.04.]
12	Tea	Respective sub-headings of 09.02
13	Powder drinks	21.06
14	Milky drinks	2106.9090]
15	Toilet paper and tissue paper	4818.1000 and 4818.2000]
16	Spices sold in retail packing bearing brand names and trade marks	09.04, 09.06, 09.08 and 09.10
17	Shoe polish and shoe cream	3405.1010]
18	Cement sold in retail packing	Respective heading
19	Mineral/bottled water	Respective headings
20	Household electrical goods, including air conditioners, refrigerators, deep freezers, televisions, recorders and players, electric bulbs, tube-lights, electric fans, electric irons, washing machines and telephone sets.	Respective headings
21	Household gas appliances, including cooking range, ovens, geysers and gas heaters.	Respective headings
22	Foam or spring mattresses and other foam products for household use.	Respective headings
23	Paints, distempers, enamels, pigments, colours, varnishes, gums, resins, dyes, glazes, thinners, blacks, cellulose lacquers and polishes sold in retail packing	Respective headings
24	Lubricating oils, brake fluids, transmission fluid, and other vehicular fluids sold in retail packing.	Respective headings
25	Storage batteries excluding those sold to automotive manufacturers or assemblers	Respective headings
26	Tyres and tubes excluding those sold to automotive manufacturers or assemblers	Respective headings
27	Motorcycles	Respective headings
28	Auto rickshaws	Respective headings
29	Biscuits in retail packing with brand name	Respective Headings

Serial No.	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
30	Tiles	Respective Headings
31	Auto-parts, in retail packing, excluding those sold to automotive manufacturers or assemblers	Respective Headings]
32	DAP	Respective Headings]
33	Import of pet food including of dogs and cats sold in retail packing	2309.1000
34	Import of coffee sold in retail packing	0901.1100, 0901.1200, 0901.2100, 0901.2200, 0901.9000, 2101.1120
35	Import of chocolates sold in retail packing	1704.9010, 1806.2090, 1806.3100, 1806.3200, 1806.9000
36	Import of cereal bars sold in retail packing	1904.1010, 1904.1090, 1904.2000, 1904.3000, 1904.9000.”;
37	Vegetable and animal fats and oils, sold in retail packing.	Respective headings
38	Sugar confectionery, sold in retail packing.	Respective headings
39	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared, sold in retail packing.	19.02
40	Sauces, ketchup and other preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard, sold in retail packing.	Respective headings
41	Fermented beverages, sold in retail packing.	Respective headings
42	Petroleum jelly, paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured, sold in retail packing.	27.12
43	Plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls, sold in retail packing.	39.19, 39.20,39.21
44	Tableware, kitchenware, plastic furniture, storage items, hygienic or toilet articles, and allied other household articles of plastics, sold in retail packing.	Chapter 39
45	Trunks, suit- cases, vanity- cases, executive-cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling- bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping- bags, wallets, purses, map- cases, cigarette- cases,	42.02

Serial No.	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	tobacco- pouches, tool bags, sports bags, bottle- cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper, put up for retail sale.	
46	Footwear (all types) except where the manufacturer exclusively sells its products through digitally integrated and POS compliant retail outlets.	Respective headings
47	Bathroom accessories and bath items, sanitaryware including taps, showerheads, fittings, mixers, valves and other washroom accessories and fixtures, sold in retail packing	Respective headings
48	Crockery Items, sold in retail packing	Respective headings
49	Car and automobile accessories, sold in retail packing	Respective headings
50	Milk, fat-filled milk, preparations suitable for infants, and other products of milk, sold in retail packing	Respective headings
51	Preparations for use on the hair, sold in retail packing	33.05
52	Pre- shave, shaving or after- shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties, sold in retail packing	33.07
53	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface- coloured, surface-decorated or printed, in rolls or sheets, put up for retail sale.	4803.0000, 48.18
54	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter, other fruit and vegetable preparations, sold in retail packing	20.07, 20.08

Serial No.	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
55	Household utensils, including Stainless steel, aluminum, melamine and other utensils and tableware put up for retail sale.	Respective headings
56	Ceramic products, including wash basins, commodes, tiles and allied ceramic sanitary products, put up for retail sale.	69.10”;

MANDATORY PRINTING SPECIFICATION

Retail Price & Sales Tax — Third Schedule Items

1. Purpose & Scope

This specification applies to every retail unit of goods listed in the Third Schedule of the Sales Tax Act, 1990, on which sales tax is charged on the printed retail price.

Every pack must display its retail price and sales tax in a way that is clearly legible, prominent, permanent, and impossible to conceal or remove. This replaces the current practice of printing the figures faintly, in tiny type, in obscure locations, or on removable stickers.

2. Information Required on Every Retail Pack

Field	Requirement
Retail Price (RP)	Price before sales tax, in Rupees.
Sales Tax (ST)	Tax amount and the rate applied.
Total Price	The actual amount the consumer pays (RP + ST). This must be shown — it is the figure the buyer checks.

Required printed format (one line or box):

Retail Price Rs 36.37 + Sales Tax Rs 6.55 (18%) = Total Rs 42.92

3. Size & Legibility

- **Font:** bold sans-serif (Arial, Helvetica or equivalent). No italics, no decorative or condensed faces.
- **Colour:** solid black, or one single dark colour.
- The price and tax figures must be prominent and easily readable at normal viewing distance.
- Figures must read horizontally and right-side up in normal display position.

4. Background & Placement (anti-concealment)

- **White/contrasting box:** the figures sit inside a solid white box or a box in a colour that contrasts sharply with both the figures and the surrounding artwork.

- **Placement — front or back:** the box may be placed anywhere on the pack, on the front or the back, provided it is prominent and clearly visible. It may not be placed on the base, cap, neck, crimp, or buried in fine print.
- No graphics, folds, seams, shrink-wrap joins or perforations may cross or overlap the figures.
- The information may not be hidden under a flap, behind a tear strip, beneath the cap, or in any position obscured during normal shelf display.

5. Permanence

- **Part of the printed label:** the RP/ST box must be printed as part of the label or pack artwork. It must NOT be a separate sticker, paste-on label, or peelable tag.
- **Rub test:** the print must remain fully legible after a dry rub, a wet (damp cloth) rub, and normal handling. Anything that smudges or lifts fails.

6. Compliant vs. Non-Compliant (at a glance)

Compliant	Non-Compliant (currently common)
Bold, prominent figures in a white box, showing RP + ST + Total.	Tiny faint figures hidden in side-panel fine print.
Printed into the label artwork; survives rubbing and water.	Stuck on as a removable / peelable sticker.
Total price the consumer pays is clearly shown.	Only “RP+ST” shown with no total, so the buyer can’t read the real price.
Prominently placed on the front or back, contrasting and unobstructed.	On the base, under the cap, or printed over busy graphics.

Illustrative examples:



