Government of Pakistan
Revenue Division
Federal Board of Revenue
Inland Revenue (Policy Wing)
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C.No. 3(7) ST&FE-POLICY/2026 **Islamabad, the 12th August, 2026**

Sales Tax General Order No. 17 / 2026 / IR policy

Subject: <u>CLARIFICATION REGARDING PRINTING REQUIREMENTS PRESCRIBED UNDER SALES TAX GENERAL ORDER NO. 08 OF 2026 AND OTHER RELATED ISSUES</u>

In continuation of Sales Tax General Order No. 15 / 2026 / IR Policy, dated 05.08.2026, the Board is pleased to make the following amendments therein:

(I) In paragraph 3 of Sales Tax General Order No. 15 / 2026 / IR Policy, dated 05.08.2026—

(a) for the words and figure "packages containing not more than 100 pieces", the words and figure "packages containing not more than 250 pieces" shall be substituted;

(b) for the expression "subject to the maximum retail price per piece not exceeding Rs. 5/-", the expression "subject to the maximum retail price per piece not exceeding Rs. 10/- and weight per piece not exceeding 10 grams" shall be substituted.

2. Accordingly, paragraph 3 of the aforesaid Sales Tax General Order shall, after the above amendments, read as follows:

> Accordingly, the Board is pleased to clarify that, where compliance with the prescribed printing requirements on the immediate retail unit of a confectionery product (chocolates, candies, toffees, and similar products) is not practically possible due to the limited printable surface available thereon, the retail price and amount of sales tax may, in lieu of printing or embossing the same on each individual piece, be printed or embossed on packages containing not more than 250 pieces, subject to the maximum retail price per piece not exceeding Rs. 10/- and weight per piece not exceeding 10 grams, and compliance with the provisions of the Sales Tax Act, 1990, and Sales Tax General Order No. 08 of 2026."

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