

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

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

Islamabad, the 5th August, 2026

Sales Tax General Order No. 15 / 2026 / IR policy

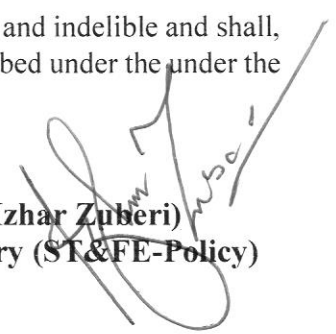
Subject: CLARIFICATION REGARDING PRINTING REQUIREMENTS PRESCRIBED UNDER SALES TAX GENERAL ORDER NO. 08 OF 2026 AND OTHER RELATED ISSUES

The Board, vide Sales Tax General Order No. 08 of 2026, dated 02.07.2026, directed that all manufacturers and importers of goods specified in the Third Schedule to the Sales Tax Act, 1990, shall ensure that the retail price and the amount of sales tax are printed or embossed on such goods in accordance with the printing specifications prescribed therein. The mandatory printing specifications set out in Annex-B to the aforesaid General Order are required to be complied with in letter and spirit.

2. The Board had received several representations highlighting practical difficulties in complying with the prescribed printing requirements in respect of confectionery products, (chocolates, candies, toffees, and similar products), particularly owing to the extremely small size of individual wrappers and the limited printable surface available thereon.

3. 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 100 pieces, subject to the maximum retail price per piece not exceeding Rs. 5/- and compliance with the provisions of the Sales Tax Act, 1990, and Sales Tax General Order No. 08 of 2026.

4. The sales tax amount so printed shall be clear, legible, conspicuous and indelible and shall, in all other respects, conform to the mandatory printing specifications prescribed under the under the aforesaid General Order.


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