

**GOVERNMENT OF PAKISTAN**  
**FEDERAL BOARD OF REVENUE**  
**(REVENUE DIVISION)**

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Islamabad, the 29<sup>th</sup> May, 2017.

**NOTIFICATION**  
**(FEDERAL EXCISE)**

**S.R.O. 407(I)/2017.**—In exercise of the powers conferred by sub-section (3) of section 3, read with sub-section (5) of section 12 and section 40 of the Federal Excise Act, 2005, the Federal Board of Revenue is pleased to direct that the excise duty shall be levied and collected on fixed basis at the rates specified in column (4) of the Table on the goods specified in column (2) of the said Table falling under the Pakistan Customs Tariff heading specified in column (3) thereof, namely:

S. No.	Description	PCT Heading	Rate of Duty
(1)	(2)	(3)	(4)
1.	Locally produced cigarettes if their on-pack printed retail price exceeds four thousand five hundred rupees per thousand cigarettes.	24.02	Rupees three thousand seven hundred and forty per thousand cigarettes.
2.	Locally produced cigarettes if their on-pack printed retail price exceeds two thousand nine hundred and twenty-five rupees per thousand cigarettes but does not exceed four thousand five hundred rupees per thousand cigarettes.	24.02	Rupees one thousand six hundred and seventy per thousand cigarettes.
3.	Locally produced cigarettes if their on-pack printed retail price does not exceed two thousand nine hundred and twenty-five rupees per thousand cigarettes.	24.02	Rupees eight hundred per thousand cigarettes

02. For the purpose of payment of Federal Excise Duty, the minimum retail price (excluding sales tax) of cigarettes, shall not be less than Forty Five per cent of the retail price specified under column (2) of serial number (1) of the Table above.

**[C. No. 3/16-STB/2016]**

  
**(Zulfiqar Hussain Khan)**  
Chief (ST&FE-Policy)