

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

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Islamabad, the 18<sup>th</sup> September, 2018.

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

**S.R.O. 1149(I)/2018.**— In exercise of the powers conferred by sub-section (3) of section 6, 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 following further amendments shall be made in the Federal Excise Rules, 2005, namely:—

In the aforesaid Rules,—

(a) for rule 82, the following shall be substituted, namely:—

“82. **Issue of tax invoice.**— (1) At the time of sale of processed unmanufactured tobacco to a cigarette manufacturing unit or any other person, in case of an independent Green Leaf Threshing (GLT) unit, or transfer thereof for in-house manufacturing of cigarettes by a composite GLT unit, a tax invoice, as set out in Annexure-I, shall be issued. In case of export of processed unmanufactured tobacco by GLT units, such manufacturer or person shall be entitled to zero rating in terms of section 5 of the Act and shall issue zero rated invoice.

(2) In case of contract processing or toll manufacturing by GLT units, the duty shall be charged at the rate as specified at serial 7 of the First Schedule to the Act and the same shall be shown on the tax invoice along with processing charges.”;

(b) after rule 82, substituted as aforesaid, the following new rule shall be inserted, namely:—

**“82A. Bar on sale to inactive persons.—**

A GLT unit shall not sell unmanufactured tobacco to any person who is not on Active Taxpayers' List maintained under the Act.”;

- (c) in rule 83, after the word “units”, at the end, the words “or as transferred from in-house GLT facility” shall be inserted;
- (d) in rules 84, after the word “GLT Units”, the words and brackets “(whether stand alone or composite)” shall be inserted;
- (e) for rule 85, the following shall be substituted, namely:—

**“85. Cigarette manufacturing factories operating their own GLT.—** Cigarette manufacturing factories operating their own GLT units shall be required to issue invoices and pay duty as stipulated in rule 82 and shall maintain separate invoice book, register of receipts, issue and balances as prescribed in Annex-II.”;

- (f) after rule 86, the following new rules shall be added, namely:—

**“87. Mandatory monitoring of GLT Units.—**(1) The Commissioner having jurisdiction shall post officers of Inland Revenue at the premises of GLT Units, whether working separately or as part of a cigarette manufacturing units, for monitoring the receipts, processing, wastage, storage, issue of un-manufactured tobacco for sale, transfer or self consumption. They shall also stamp and sign the tax invoice issued by the GLT units.

(2) It shall be the responsibility of GLT units to provide the officers so posted, with in-house accommodation and office space to enable them to perform their duties in an efficient manner.

(3) The officers posted at the GLT units shall be responsible for framing a daily report of receipts, processing, wastage and issuance of tobacco and duty leviable thereon to the concerned Commissioner for reconciliation with monthly returns.

88. **Federal excise invoice to accompany vehicles.**— All vehicles transporting un-manufactured tobacco shall be liable to carry a copy of Federal excise invoice as evidence of chargeability of Federal excise.

89. **Requirements under federal excise Notification No. S.R.O. 217(I)/2010, dated the 31<sup>st</sup> March, 2010 to be applicable.**— (1) The documents and requirements prescribed in the federal excise Notification No. S.R.O. 217(I) 2010, dated the 31<sup>st</sup> March, 2010 shall also be applicable, *mutatis mutandis*, to unmanufactured tobacco, along with additional requirement, as specified in sub-rules (2) and (3). The additional requirements shall also be applicable to cigarettes.

(2) Tax invoice-unmanufactured tobacco, stock transport advice-cigarettes, sales-cum-transport invoice shall be generated through FBR's e-portal.

(3) The invoices and advices as prescribed shall bear unique and distinguishable serial numbers.

Provided that till such time, the FBR's e-portal is not developed for the transactions stipulated herein, or in the event of a natural disaster, national calamity or a Government ordered network and data services shutdown, which result in severed internet connectivity, the manually prepared invoices or advices, duly authenticated by the officers posted, may be used and the same should be uploaded when the connection is restored.”.

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**[C. No. 5/120-STB/2018]**

  
(Muhammad Zaheer Qureshi)  
Secretary (ST&FE-Budget)