

GOVERNMENT OF PAKISTAN
FEDERAL BOARD OF REVENUE
(REVENUE DIVISION)

Islamabad, the 18th September, 2018.


NOTIFICATION
(FEDERAL EXCISE)

S.R.O. 1150(I)/2018.— In exercise of the powers conferred by clause (b) of sub-section (3) of section 3 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 below on the goods specified in column (2) of the said Table falling under Pakistan Customs Tariff heading specified in column (3) thereof, namely:—

TABLE

S. No.	Retail price	PCT heading	Rate of Federal Excise 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 four thousand five hundred 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 eight hundred and forty 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 one thousand two hundred and fifty per thousand cigarettes

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


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