Government of Pakistan Federal Board of Revenue (Revenue Division)

Islamabad, 14th February, 2023.

Notification

(Federal Excise)

S.R.O. 178(I)/2023.— 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.	Description of Goods	Heading/ sub-heading Number	Rate of duty
(1)	(2)	(3)	(4)
1.	Locally produced cigarettes if their on-pack printed retail price exceeds nine thousand rupees per thousand cigarettes.	24.02	Rupees sixteen thousand five hundred per thousand cigarettes
2.	Locally produced cigarettes if their on-pack printed retail price does not exceed nine thousand rupees per thousand cigarettes.	24.02	Rupees five thousand and fifty per thousand cigarettes

[C. No. 5/3-STB/2023]

Secretary (ST&FE-Budget)