

Cigarette packs with counterfeited tax stamps: penalties revised for persons involved in making, transporting & selling

The Federal Board of Revenue (FBR) has revised penalties for persons involved in manufacturing and transporting/selling cigarette packs with counterfeited tax stamps/banderoles/stickers etc under amended Finance Bill 2017. According to the amended Finance Bill 2017, any person who manufactures, possesses, transports, distributes, stores or sells cigarette packs with counterfeited tax stamps, banderoles, stickers, labels or barcodes or without tax stamps, banderoles, stickers, labels or barcodes, such cigarette stock shall be liable to outright confiscation and destruction.

Any person committing the offence shall pay a penalty of twenty-five thousand rupees or one hundred per cent of the amount of tax involved, whichever is higher. He shall, further be liable, upon conviction by a special judge, to simple imprisonment for a term which may extend to three years, or with additional fine which may extend to an amount equal to the loss of tax involved, or with both.

In case of transport of cigarettes with counterfeited tax stamps, banderoles, stickers, labels or barcodes, or without tax stamps, banderoles, stickers, labels or barcodes, there would be permanent seizure of the vehicle used for transportation of non-conforming or counterfeit cigarette packs. In case of repeated sale of cigarettes without or with counterfeited, tax stamps, banderoles, stickers, labels or barcodes, the premises used for such sale be sealed for a period not exceeding fifteen days, the amended bill added.

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