

PROCEDURE FOR EXPORT

1. Desirous Company/Person shall apply for tobacco quota for export to PTB before 21st October each year.
2. PTB shall allocate tobacco quota to all applicants and publish in daily newspaper during the second week of November each year.
3. Cess is not applicable if the tobacco out of the allocated quota is exported in the same year.
4. Persons/companies having no quota are also allowed to export subject to payment of Cess.
5. As per Section-18 of PTB Ordinance 1968 export licence/permit issued by PTB is mandatory for the export of tobacco, tobacco products or tobacco seeds.
6. Following documents are required for the issuance of export permit:
 - An application giving details of quantities to be exported
 - A copy of Commercial Invoice
 - A copy of Form E
 - Letter of Credit, advance payment etc
 - Delivery against payment
 - Bill of lading /Airway Bill /Surface Port in case of export by land
 - NTN/Sales Tax Registration Certificate attested from FBR.
 - Membership certificate from Chamber of Commerce & Industry
 - GD (Goods Declaration Certificate)

PROCEDURE FOR IMPORT

No special procedure is required for import of tobacco.