Asia-Pacific · Tax stamps on excise goods

Pakistan

Two systems. The tax authority FBR marks tobacco, sugar, fertiliser and cement at the production line, with tiles added in 2024; beverages are planned, with the schedule delayed. Since 9 October 2026 the drug regulator DRAP requires a 2D DataMatrix with a serial number on every locally made or imported medicine, human and veterinary.

THE REGIME

SYSTEM	**FBR Track and Trace System (tax); DRAP Pharmaceutical Track and Trace System (medicines)**
CODE ON THE PRODUCT	Tax stamps and unique IDs at production; GS1 DataMatrix with serial number on medicines
AGGREGATION	At production for FBR goods; check DRAP technical rules for medicines.

STEPS FOR A SUPPLIER

- [ ] Hold the licence of a manufacturer or importer of excise goods.
- [ ] Order stamps from the authority for each batch: FBR Track and Trace System.
- [ ] Apply a stamp to every unit before release and activate it in the system.
- [ ] Keep stock and reports in line: unstamped goods can be seized.

ON THE LINE, BEFORE THE FIRST SHIPMENT

- [ ] The data in the code is agreed: GTIN, serial number, batch, expiry date or crypto tail, as the rules for your product group require.
- [ ] A verifier has graded printed samples (ISO/IEC 15415 for 2D codes) before the first shipment.
- [ ] A camera after the printer reads every code at line speed, and packs with an unreadable code are rejected.
- [ ] Records show which code went on which pack, case and pallet, ready for the report to the system.

DATES AHEAD

No announced dates.

SOURCES

1. ARY News: DRAP makes 2D barcodes mandatory: https://arynews.tv/en/drap-bans-sale-import-of-medicines-without-2d-barcodes
2. FBR: introduction to track and trace: https://fbr.gov.pk/introduction-track-and-trace/152962/152963
3. Business Recorder: Auditor General on TTS: https://www.brecorder.com/news/amp/40382954
4. Profit: tiles sector: https://profit.pakistantoday.com.pk/?p=162853