

**The Extent of
Illicit Trade of Cigarettes
in Pakistan**

2024

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Development Centre**



Working Paper

The Extent of Illicit Trade of Cigarettes in Pakistan

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December 2024

Social Policy and Development Centre

The Social Policy and Development Centre (SPDC) is funded by the Economics for Health team (formerly Tobacconomics) at Johns Hopkins University to conduct economic research on tobacco taxation. JHU is a partner of the Bloomberg Philanthropies' Initiative to Reduce Tobacco Use. The views expressed in this document cannot be attributed to, nor can they be considered to represent, the views of JHU or Bloomberg Philanthropies.

Editing Support: Zehra Hussain
Graphics and Designing: Muhammad Rizwanullah Khan

Citation: Iqbal, M. A. & Aamir, N. (2024). The Extent of Illicit Trade of Cigarettes in Pakistan. *SPDC Working Paper*. Social Policy and Development Centre.

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Acronyms

CTFK	Campaign for Tobacco-Free Kids
FBR	Federal Board of Revenue
FCTC	Framework Convention on Tobacco Control
FED	Federal Excise Duty
FFO	Fikar-e-Farda Welfare Organization
KTC	Khyber Tobacco Company
MoNHSRC	Ministry of National Health Services, Regulation and Coordination
PMI	Phillip Morris International – Pakistan
PTC	Pakistan Tobacco Company
SPDC	Social Policy and Development Centre
SRO	Statutory Regulatory Order
TTS	Track and Trace System
WHO	World Health Organization

Executive Summary

Tax evasion is a major concern in Pakistan's tobacco control policies. Estimates of illicit cigarette trade are disputed and often inflated by the tobacco industry. This study seeks to measure the magnitude of the non-tax-paid cigarette trade in Pakistan utilizing data from a nationwide survey of smokers conducted after the February 2023 tax hike. The key findings of this analysis are:

- Overall, 88.1 percent of cigarette packs were found to be compliant with packaging requirements, which include written and pictorial health warnings, printed prices and warnings about prohibiting sales to minors.
- 26.8 percent of smokers bought packs below the minimum price, with a significantly higher incidence in rural areas (31.2 percent) compared to urban areas (16.7 percent).
- The estimated composite indicator of the illicit trade suggests that the extent of illicit (non-tax-paid) trade of cigarettes is 33.2 percent.
- The incidence of illicit trade is much higher in rural areas (37 percent) than in urban areas (25 percent).
- The market share of smuggled brands is 11.9 percent, suggesting that illicit cigarette trade is largely carried out by domestic manufacturers.
- Although only partially implemented at the time of data collection, the Track and Trace System has shown promising results in curbing cigarette smuggling. For example, SPDC's 2021-22 survey showed that 97 percent of packs of a popular economy brand, Kisan, were sold below the minimum price. This percentage declined to 23.9 percent in 2023-24.
- Approximately 35 percent of smokers reported buying a single stick in their last purchase, with a notable urban-rural disparity: 44 percent in urban areas versus 31 percent in rural areas.

Introduction

In Pakistan, illicit tobacco trade has been a key issue in the discourse of tobacco control. The government is concerned about losing revenue due to tax evasion, while the tobacco industry argues that higher taxes drive consumers to cheaper, untaxed cigarettes, perpetuating illicit trade. The information on illicit trade volumes has been controversial, and estimates are exaggerated by the tobacco industry. The debate over the magnitude of illicit trade gained new momentum after the tax hike in February 2023, when Federal Excise Duty (FED) rates were enhanced by about 150 percent.

Before the February 2023 tax increase, a report by Oxford Economics with the support of British American Tobacco claimed that the illicit market represented 38 percent of the cigarettes consumed in Pakistan in 2021.¹ It also argued that the illicit cigarette market in Pakistan was threatening the sustainability of the legitimate cigarette industry and the tax revenue generated by Pakistan Tobacco Company. Similarly, a report by Ipsos² claimed the size of the illicit market to be 40 percent in 2021. On the contrary, studies by independent researchers used multiple methods to estimate the size of illicit trade in Pakistan, and their estimates ranged between 9–17 percent. According to Khan et al. (2021), the proportion of illicit cigarettes sold in 2019-20 was 17.8 percent, with estimates based on an analysis of empty packs and a consumer survey. Their definition of illicit cigarettes comprised the absence of text and pictorial health warnings, underage sale prohibition warnings, retail price, manufacturer's name on cigarette packs, and those sold for less than the printed price. Fikar-e-Farda Welfare Organization (FFO, 2019) examined the magnitude of illicit cigarettes in Pakistan's capital, Islamabad, using the empty-pack collection method and estimated illicit cigarettes to be 15 percent of the total trade. They defined "non-duty paid cigarettes" as cigarettes meeting all legal criteria but being sold for less than the printed price. The variation in the estimates can be attributed to: a) direct or indirect support of studies by the tobacco industry to promote its argument, which results in exaggerated estimates of illicit trade; and b) differences in the definition of illicit trade, which lead to variations in the composite measure of illicit trade.

The debate over the magnitude of illicit trade gained new momentum after the tax hike in February 2023, when Federal Excise Duty (FED) rates were enhanced by about 150

¹ <https://web.archive.org/web/20220526004834/https://www.brecorder.com/news/40173926;https://tobaccotactics.org/article/oxford-economics/#:~:text=In%20May%202022%2C%20Oxford%20Economics,BAT's%20subsidiary%20in%20the%20country.>

² [Rs80bn per annum tax evasion in illegal tobacco trade: IPSOS report - Business & Finance - Business Recorder](#)

percent. Several news articles were published by the industry claiming that it has led to an enormous increase in illicit trade. For example, the Pakistan Tobacco Company's market trend report claimed that in the southern Punjab province, the sale of smuggled, tax-evaded and counterfeit cigarette brands had increased to around 60 percent, causing a loss of billions of rupees to the national exchequer.³

On the other hand, all the studies mentioned above were conducted before February 2023 and, therefore, did not provide any information on the effect of the February 2023 tax increase. This study attempts to estimate the size of the illicit trade of cigarettes in Pakistan using a nationwide survey of smokers conducted after the tax increase. Moreover, it will also partially capture the effectiveness of the electronic monitoring system of cigarette production recently implemented by Pakistan's national tax collecting agency—the Federal Board of Revenue (FBR). Under the Track and Trace System (TTS), cigarette manufacturers must affix tax stamps on cigarette packs. At the time of the survey, the TTS did not cover the whole industry, but the three largest cigarette manufacturing companies were integrated into the system.

Data and Methodology

The data set of the survey of smokers conducted by the Social Policy and Development Centre (SPDC) conducted during October–December 2023 has been used for analysis. The survey collected information about the current consumption of cigarettes and prices, along with photographs of the cigarette packs. The total number of respondents of this nationally representative survey was 8,977, including 5,242 current smokers.

This study focuses on estimating the extent of illicit trade in terms of tax evasion. The following information is used to generate estimates of non-tax-paid cigarettes:

- ▶ Photographs of cigarette packs: pictorial and written health warning, printed retail price and tax stamps.
- ▶ Interviewees' responses: the brand used and price paid by the respondent.

INDICATORS OF ILLICIT TRADE

According to the World Health Organization (WHO)'s Framework Convention on Tobacco Control (FCTC)⁴ “Illicit trade means ... any practice⁴ or conduct related to

³ <https://www.brecorder.com/news/40293720>

⁴ FCTC Protocol to Eliminate Illicit Trade in Tobacco Products
[<http://www.who.int/fctc/protocol/en/>]

producing, shipping, receiving, being in possession of, distributing, selling or buying tobacco products and that is prohibited by law.”

Considering the WHO’s broad definition of illicit trade and the country’s law, several indicators (listed below) are used to define the illicit trade of tobacco products in Pakistan by two major government stakeholders: the FBR and the Ministry of National Health Services Regulations and Coordination (MoNHSRC).

Indicators of Illicit tobacco products defined by the government:	
FBR	<ul style="list-style-type: none"> ▶ Counterfeit tobacco products ▶ Sale & purchase of tobacco products without tax invoice ▶ Unregistered cigarette brands ▶ Smuggled tobacco products ▶ Sale of tobacco packs below the retail price printed on the pack ▶ Sale of cigarette packs below the notified minimum price ▶ Sale of cigarette packs without a tax stamp
MoNHSRC	<ul style="list-style-type: none"> ▶ Sale of loose cigarettes ▶ Packs without a pictorial and textual health warning

From the definition perspective, tax evasion is a subset of illicit cigarette trade. Therefore, the criteria used to identify cigarette packs as illicit are not necessarily related to tax evasion. For example, a cigarette pack may be considered illicit if it is not fully compliant with the legal packaging requirements, even though tax might have been paid. In this way, using broader criteria based on pack examination would reflect an overestimation of tax evasion. Similarly, not all companies implemented the TTS at the time of the survey. Therefore, if a pack has health warnings printed but a tax stamp is not affixed, it cannot always be inferred from examining the pack whether taxes had been paid, which may result in an underestimation of illicit trade.

The main focus of the present analysis is to estimate the extent of non-tax-paid cigarettes, which include: a) counterfeit cigarettes manufactured without the trademark owner's authorization, b) undeclared production by legitimate brand owners, and c) ‘smuggled’ brands without graphic warnings and printed retail prices.

Counterfeit and/or non-tax-paid products cannot be identified from the packs since packaging compliance is evident on all domestically produced brands observed in the survey data. Therefore, selling below the minimum price becomes a key indicator to determine whether a packaging-compliant pack is counterfeit or non-tax-paid. The SPDC survey report (Iqbal, et al., 2024) reveals that a significant proportion of underpriced cigarettes was sold at a price even less than the applicable taxes.

Undeclared production by legitimate brand owners is not covered in the survey. Sabir et al. (2022) estimated the extent of under-reported production by the manufacturing firms was 7.8 percent, 7.9 percent, and 8.6 percent in 2018-19, 2019-20, and 2020-21 respectively. However, this issue has now been addressed to a certain extent by the FBR with the Track and Trace System.

Non-duty-paid imports or smuggled brands—are easily identified by the absence of graphic warnings and printed retail prices on cigarette packs sold in the market. It is important to mention that cigarette packs with non-compliant packaging are generally known in the country as smuggled brands. FBR occasionally publishes newspaper ads with photographs of several brands identifying them as smuggled products. Nevertheless, the possibility of some ‘smuggled’ brands being produced locally cannot be ruled out. Therefore, the pack analysis cannot determine whether the product is smuggled or locally produced. However, without packaging compliance, these brands can be considered non-tax-paid, even if produced locally.

Based on the above, the following indicators are estimated in this analysis to measure the extent of non-tax-paid illicit trade.

Indicators	Interpretation
The proportion of packs with and without printed pictorial and text warnings and price	The product is non-tax-paid if there is no pictorial and text warning and price printed on the pack
The price paid by the consumers compared to the minimum notified price (Rs 127)	The product is non-tax-paid if sold below the minimum price

The sale of loose cigarettes is prohibited by law in Pakistan. As per the government notification (SRO-415/2018),⁵ “No retail seller or any person shall sell, offer for sale or distribute any cigarettes unless they are in a packet of at least twenty cigarette sticks.” However, the implementation of this law is almost non-existent. Although selling loose cigarettes does not necessarily imply that it would be a non-tax-paid product, the high incidence of loose cigarette sales merits highlighting this phenomenon, and will be discussed in the Results section but has not been used as an indicator.

⁵ <https://www.tobaccocontrollaws.org/legislation/pakistan/laws>

Results

The analysis conducted for this study is based on data collected from 5,242 current adult smokers, comprising 98 percent daily smokers and 2 percent occasional smokers. Estimates based on brands consumed by smokers show that Pakistan's cigarette market is dominated by four cigarette manufacturing companies: Pakistan Tobacco Company (PTC), Phillip Morris International–Pakistan (PMI), Khyber Tobacco Company (KTC) and Universal Tobacco Company, with an aggregate market share of 71.2 percent (Chart 1). PTC and PMI account for over 55 percent of total production. The largest company, PTC, is part of the British American Tobacco Group. Only three companies, PTC, PMI and KTC, are registered with the Security Exchange Commission of Pakistan, with publicly available financial statements.

POPULAR CIGARETTE BRANDS

Capstan is the most popular brand among Pakistani smokers, accounting for 31.5 percent of the market (Table 1). Altogether, 84 percent of smokers use 19 brands, each with a market share of at least one percent. Most of these brands are manufactured locally and registered with the Federal Board of Revenue. However, this registration is applied under the Sales Tax Act, and not being registered does not necessarily imply that taxes have not been paid. Among the packs examined, there are 27 unregistered local brands with an aggregate share of 6.8 percent. Similarly, the number of observed smuggled brands is 72, with a share of 10.3 percent. It is worth mentioning that there are only two smuggled brands, which have a market share of more than one percent (included in 'others'), indicating that domestic brands dominate the cigarette market.

Chart 1: Market share of manufacturing companies, (%)

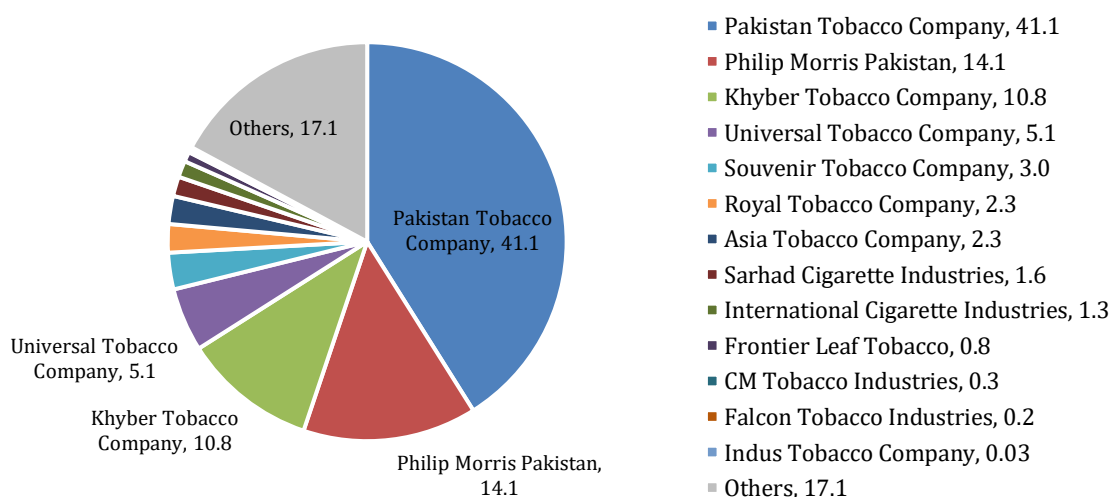


Table 1: Cigarette brands used by smokers

Brand	Weighted share (%)	Price category	Local/smuggled	Registered with FBR
Capstan	31.5	Economy	Local	Yes
Morven	6.5	Economy	Local	Yes
Kisan	6.0	Economy	Local	Yes
Pine	5.9	Economy	Smuggled	No
Red & White	5.5	Economy	Local	Yes
Gold Leaf	4.9	Premium	Local	Yes
Café	4.0	Economy	Local	Yes
Gold Flake	3.4	Economy	Local	Yes
Press	2.6	Economy	Local	No
Olympic	2.1	Economy	Local	Yes
Lord One KSF	2.1	Economy	Local	Yes
Gold Street	1.5	Economy	Local	Yes
Dubai KSF	1.4	Economy	Local	Yes
Cricket	1.2	Economy	Local	No
Platinum	1.2	Economy	Smuggled	No
Classic	1.1	Economy	Local	Yes
More One	1.1	Economy	Local	Yes
President	1.1	Economy	Local	Yes
Canton HL	1.0	Economy	Local	Yes
Others *	13.9	Economy	Local	-
Others *	3.2	Economy/Premium	Smuggled	No

* Brands with a share of less than one percent.

PACKAGING COMPLIANCE

As mentioned earlier, two indicators are used to measure the extent of non-tax-paid illicit trade, which include the proportion of packs with packaging compliance and the price paid by the consumers compared to the minimum notified price. The first indicator is based on examining the photographs of cigarette packs, while the second indicator is estimated based on responses about the price paid for a pack. Information on these indicators was not available in all 5,242 cases.

Table 2: Prices and packaging compliance

		<i>Number of observations</i>			
		Price stated by respondents		Total	
		No price stated	The price paid by respondents		
			Up to Rs 127		Rs 127 plus
Warnings	Yes	246	472	1,874	2,592
	No	39	135	295	469
	Not available*	0	58	281	339
Total		285	665	2,450	3,400

* Photographs of packs were not available.

As shown in Table 2, photographs of 3,061 (2,592 plus 469) packs were available, while 3,115 (2450 plus 665) respondents stated the price they paid for a pack. Altogether, there are 3,400 cases where either price or photograph or both are available. This information is used to determine whether a cigarette pack is non-tax-paid.

The estimates based on the weighted average, show that overall 88.1 percent of the packs were found to be compliant with packaging requirements, which include written and pictorial health warnings, printed prices and warnings about prohibiting sales to minors (Chart 2). The proportion of packs without health warnings (11.9 percent) indicates the presence of smuggled brands in the market.

Chart 2: Warning on cigarette packs, (%)

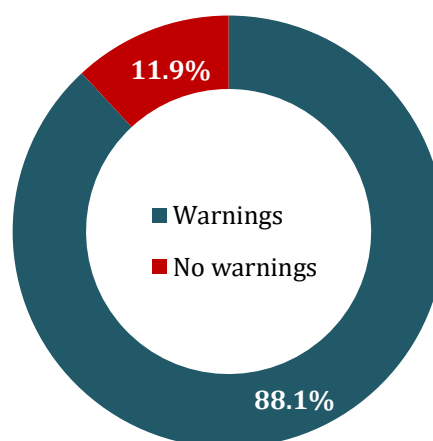


Table 3 lists the major brand names and their status of packaging compliance. There is a clear pattern that almost all domestic producers comply with packaging requirements. In the category of full compliance, all the listed brands (except Press, Cricket and Hiway) are registered with FBR. In contrast, the brands listed in the ‘no compliance’ category are not registered with FBR. These are commonly known as ‘imported’ or ‘smuggled’ brands. They do not have pictorial warnings and printed prices and are termed illegal by FBR, implying that these are non-tax-paid brands.

Table 3: Warning on cigarette packs, (%)

Brand	Warnings		Brands	Warnings	
	Yes	No		Yes	No
Full compliance (top 20)			No compliance (top 5)		
Capstan	100.0	0.0	Pine	0.0	100.0
Morven	100.0	0.0	Platinum	0.0	100.0
Kisan	100.0	0.0	Milano	0.0	100.0
Red & White	100.0	0.0	Mond	0.0	100.0
Gold Leaf	100.0	0.0	Esse	0.0	100.0
Café	100.0	0.0			
Gold Flake	100.0	0.0	Partial compliance		
Press	100.0	0.0	Business	7.0	93.0
Olympic	100.0	0.0	Tradition	2.0	98.0
Lord One KSF	100.0	0.0	Benson & Hedges	51.0	49.0
Gold Street	100.0	0.0	Melburn	97.4	2.6
Dubai KSF	100.0	0.0	SMS	87.8	12.2
Cricket	100.0	0.0			
Classic	100.0	0.0			
More One	100.0	0.0			
President	100.0	0.0			
Canton HL	100.0	0.0			
Hiway	100.0	0.0			
Dunhill	100.0	0.0			
Captaan	100.0	0.0			

The third category of partial compliance consists of fewer brands. Three brands in this category (Dunhill, Benson & Hedges and SMS) are registered with FBR. It needs to be mentioned here that partial compliance does not mean that some of the packaging requirements are met in an examined pack but rather that some packs of a particular brand were compliant and others were not. This is because these brands are locally produced and are also imported/smuggled to be sold in the local market.⁶

⁶ The compliance of packaging requirements is the same for domestic and imported cigarettes. Therefore, imported brands without printed prices are treated as non-tax-paid. The pack examination suggests that all the locally produced packs complied with the packaging. Also, the market price of non-compliant packs of these brands was much higher than the compliant ones.

Altogether, 124 cigarette brands were found in the survey, which included 58 registered, 24 unregistered and 33 smuggled brands, while nine brands could not be mapped due to non-availability of packs⁷ (see Annexure-I for list of all brands).

PACKS SOLD BELOW THE MINIMUM PRICE

Overall, 26.8 percent of smokers bought packs below the minimum price – Rs 127 per pack of 20 cigarettes (Table 4). The incidence of sales below the minimum price is higher in rural areas (31.2 percent) than in urban areas (16.7 percent).

Table 4: Proportion of consumers by price paid per pack of cigarettes, (%)

		Below the minimum price	Equal or above the minimum price
Overall		26.8	73.2
Urban		16.7	83.3
Rural		31.2	68.8
Brands			
Capstan	Domestic	0.9	99.1
Morven	Domestic	2.2	97.8
Kisan	Domestic	23.9	76.1
Pine	Smuggled	21.1	78.9
Red & White	Domestic	0.1	99.9
Gold Leaf	Domestic	0.0	100.0
Café	Domestic	31.6	68.4
Gold Flake	Domestic	3.4	96.6
Press	Domestic	0.0	100.0
Olympic	Domestic	96.4	3.6
Lord One KSF	Domestic	79.8	20.2
Gold Street	Domestic	5.3	94.7
Dubai KSF	Domestic	61.8	38.2
Cricket	Domestic	85.7	14.3
Platinum	Smuggled	92.0	8.0
Classic	Domestic	0.0	100.0
More One	Domestic	84.7	15.3
President	Domestic	100.0	0.0
Canton HL	Domestic	94.8	5.2
Others		58.2	41.8

⁷ These are certainly unregistered brands because they are not included in the FBR's registration list. However, due to non-availability of packs, it is not clear whether they are unregistered local brands (with packaging compliance) or smuggled brands without packaging compliance.

Among the brands with relatively large market shares (greater than 4 percent, see Table 1), the incidence of sale below the minimum price is 24 percent, 21 percent and 32 percent, respectively, for Kisan, Pine and Café. Kisan and Café are domestic brands manufactured by Khyber Tobacco Company and Universal Tobacco Company, respectively, while Pine⁸ is a smuggled brand. Numerous domestic brands have a very high proportion of sales below the minimum price.

It is important to mention that most of the underpriced brands are sold at a price which is not practicable if taxes are paid. At the time of the survey, the minimum applicable tax (FED and Sales Tax) was Rs 119, implying that a pack sold at this price has zero producer’s cost. The price data reveals that almost all of these packs (99.9 percent) were sold at Rs 120 or less.

Nevertheless, the implementation of TTS, though partial, has yielded encouraging outcomes in combating cigarette smuggling to a certain extent. For example, the SPDC’s 2021-22 survey showed that 97 percent of packs of the popular economy brand Kisan were sold below the minimum price. This ratio declined to 23.9 percent in 2023-24.

THE OVERALL EXTENT OF ILLICIT TRADE

As shown in Table 2, there is an overlap between the two sets of information—price stated by the smokers and pack examination. Therefore, simply adding the two indicators (packaging compliance and underprice sale) for computing the extent of illicit trade will be inaccurate. After eliminating the overlapping effect, a composite indicator of the illicit trade was estimated, determining that the purchased pack is illicit due to either of the two features. The results show that the overall extent of illicit trade of cigarettes in 2023-24 is 33.2 percent. The incidence of illicit trade is much higher in rural areas (37 percent) compared to urban areas (25 percent).

Table 5: The overall extent of illicit trade, (%)

	Compliant & tax paid	Illicit
Overall	66.8	33.2
Urban	75.0	25.0
Rural	63.0	37.0

⁸ Pine is an established smuggled brand with a market share of about 6 percent. The average market price of this brand is close to the lower price range of licit economy brands.

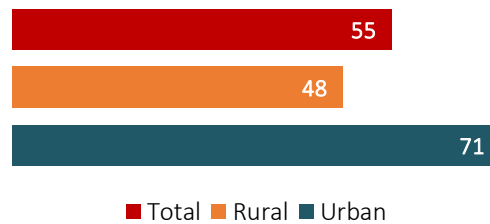
TAX STAMPS ON PACKS

The government has declared that any cigarette pack sold without a tax stamp is illegal. The Finance Act 2024 states:

“If any retailer is found selling cigarette packs without affixing, or affixing counterfeited tax stamps, banderoles, stickers, labels or barcodes, notwithstanding any other provision of this Act, the retail outlet of such person shall be liable to be sealed in the manner as may be prescribed.” (p.138)

However, at the time of the survey, the Track & Trace System (TTS) was installed in three large companies while implementation was still in the early stages. As shown in Chart 3, stamps were found on 55 percent of the packs. The substantial regional disparity was noted, with tax stamps found on 71 percent of cigarette packs in urban areas, compared to only 48 percent in rural areas.

Chart 3: Stamps found on cigarette packs, (%)

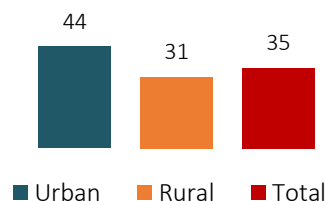


As previously noted, the top three companies—PTC, PMI, and KTC—had implemented TTS at the time of data collection. A pack examination of the brands manufactured by these three firms reveals that 99.1 percent of PTC brands and 83.8 percent of PMI brands had tax stamps. On the contrary, tax stamps were almost non-existent on packs manufactured by KTC (0.2 percent).

SALE OF LOOSE CIGARETTES

The sale of loose cigarettes is prohibited by law but is very commonly practiced by retailers and consumers in the country. Non-implementation of this law is evident from the survey results, which show that 35 percent of smokers purchased loose cigarettes. The ratio is higher in

Chart 4: Prevalence of loose cigarette sale, (%)



urban localities (44 percent) compared to rural areas (31 percent). The sale of loose cigarettes is not confined to economy brands but spans all types of brands. It is worth mentioning that the sale of loose cigarettes has not been used as an indicator of tax

evasion in this study. The term illicit is often used conveniently (and incorrectly) to include tax evasion, tax avoidance⁹ and non-compliance with packaging requirements. While the sale of loose cigarettes is illegal in Pakistan, both tax-paid and non-tax-paid cigarettes are sold as single sticks in the market. Nevertheless, it is a crucial issue in tobacco control policy since easy access to loose cigarettes may heighten smoking initiation and/or prevalence among youth. Iqbal et al. (2024) show that loose stick purchase is more pervasive (56.7 percent) in young smokers aged 15-25 years. Research has also shown that the sale of loose cigarettes is significantly associated with the sale of cigarettes to minors (Goel et al., 2021).

Conclusion and Policy Implications

Illicit cigarette trade is widespread in Pakistan but its prevalence is much lower than claimed by the cigarette industry. Also, the market share of smuggled brands is 11.9 percent, implying that the illegal cigarette trade is largely carried out by domestic manufacturers, which are registered with FBR but still manage to evade taxes. The Track and Trace System (TTS) has achieved promising results, in the absence of which the incidence of illicit trade could have been more pronounced.

It is recommended that the FBR should extend coverage of TTS to all cigarette manufacturing units/firms in the country and invest heavily in monitoring and enforcing the parameters of the system. The crackdown on untaxed and smuggled cigarettes, which are widely available in the market, needs to be intensified. Moreover, the Finance Act 2024, has declared that retail outlets selling packs without tax stamps should be liable to be sealed. The competent authority/FBR should formulate the rules of business for this legislation as soon as the Bill is passed by the Parliament.

⁹ Legal activities to pay less tax or no taxes.

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Annexure-I: List of Cigarette Brands

A&B	Fedora	Oris
Alvin	Fire King size	Pall Mall
American Bison	Forman Blue	Parliament
Any Time	Forman White	Party
Apple	Gold Cup	Petrol
Armee	Gold Flake	Philip Morris
Benson & Hedges	Gold Leaf	Pine
Best	Gold Mark	Platinum
Boat	Gold Range Special	Player 77
Boss KSF	Gold Seal	Power
Bridge	Gold Street	President
Business More	Golden Leaf	Press
Business Plus	Grace	Prime
Cafe	H&P	R6
Canton HL	Hello	Racer
Capstan by Pall Mall	Hero	Range
Captaan	Hiway	Ranger
Captain Gold HL	Honda	Red & White King Size Filter
Capstan KSF	Imported cigarette	Red & White Special
Cash	Inhale	Red Code
Champion International	John Player	Reds
Cima	Kisan	RGD
City Gold	L&M	Rider
Classic	London	Robin
Commander	London Bridge	Rover
Court	Lord One KSF	Rovin
Crafted	Marlboro Gold	Roxi
Cricket	Marlboro Red	Royal Business
Cycle	Marlboro Vista	Royals
D&J	Marvels	Senator Red
Daily	Marvi	SMS
Decent Royal KSF	Melano x merge	T20
Denim	Melburn	Target
Diplomat	Minar	Tradition
Dubai KSF	Mix	West
Dubai Lights	Mond	Wins
Dunhill	More One	Wonder
Elegance	Morven by Chesterfield	World cup
Embassy	Morven Classic	X Man
ESSE	New York	Yes
ESSE Black	Olympic	
Far Star	Omega HL	

Social Policy and Development Centre (SPDC) is a policy research think tank. Since its establishment in 1995 as a private non-profit company, SPDC has made significant intellectual contribution in placing issues of pro-poor growth and social development on Pakistan's policy-making agenda. With a focus on issues related to poverty and inequality, governance, social service delivery, gender, and pro-poor macro-economic policy, it contributes to the national goal of social development through research, policy advice, and advocacy. Being an independent and non-partisan research organization, the centre collaborates and cooperates with organizations working on issues relevant to its mandate both at home and abroad. It determines its own agenda and has successfully maintained its independence and balance between responsive and proactive social sector research. SPDC is governed by a voluntary Board of Directors.



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