GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE
*****

Islamabad, the 18th September, 2026

NOTIFICATION
(SALES TAX)

S.R.O. 1632(I)/2026.– In exercise of the powers conferred by the first proviso to clause (46) of section 2 of the Sales Tax Act, 1990, the Federal Board of Revenue is pleased to fix, as specified in column (3) of the Table below, the minimum value of domestically produced vegetable and animal fats and oils, ghee and cooking oil as specified in column (2) thereof, namely:–

TABLE

S. No.	Description	Minimum value inclusive of Sales Tax
(1)	(2)	(3)
1.	Domestically produced vegetable and animal fats and oils, ghee and cooking oil	Average national retail price of vegetable and animal fats and oils, ghee and cooking oil published at Pakistan Bureau of Statistics (PBS) website (weekly sensitive price indicator - SPI) during the last week of immediately month minus twenty-five rupees. Provided that reduction of rupees twenty-five per kg shall only be admissible to the registered persons compliant with digital invoicing and production monitoring system of FBR.
2.	Category A: Dalda, Habib, Sufi, Mezan, Soya Supreme, EVA	100% of value at S. No. 1
3.	Category B: Manpasand, Habib Handi, Seasons, Kashmir, Kausar, Shah Taj, Kisan, Shafaq, Sultan	93% of value at S. No.1
4.	Category C: All Others	85% of value at S. No. 1

2. Determination of value for the month of August, 2026 shall be as per following illustrative example in accordance with the value of goods published at PBS portal as on 26th July, 2026, namely:–

PBS S. NO.	Description	Average Minimum Price Per litre/kg
13.	5 litre/kg (Pack price) – Rs. 3,067/-	Rs. 613/-
14.	2.5 litre/kg (Pack price) – Rs. 1,550/-	Rs. 620/-
15.	One litre/kg (Pack price) – Rs. 606/-	Rs. 606/-
	Average price (1,839/3 = 613/-)	Rs. 613/-
	Per kg retail price (613 - 25 = 588/- per kg)	Rs. 588/

3. Similarly, for September, 2026, the working shall be as per illustrative example in para-2, the minimum retail price for the categories A, B and C, as provided in para-1, shall be as under, namely:–

Category	**%age of average price**	**Price per litre/kg minus Rs. 25**
A	100%	Rs. 588/-
B	93%	Rs. 547/-
C	85%	Rs. 500/-

4. (a) The supplies of oil and ghee to armed forces shall be subject to value or price as mentioned in the contract; and

(b) The retail price for the subsequent months shall be calculated on the basis of illustrative example as mentioned under para-2.

5. In case the value at which supply of the aforesaid products made is higher than the value fixed herein, the sales tax shall be charged on such higher value.

6. This Notification shall remain applicable till tax period of November, 2026.

[C. No. No2(4)ST/L & P/2024)]

(Anser Majeed)
Second Secretary (ST&FE-Budget)