

Government of Pakistan
Revenue Division
Federal Board of Revenue

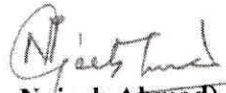
Islamabad, the 08th, July, 2025.

**NOTIFICATION
(SALES TAX)**

S.R.O. 1217(I)/2025.- In exercise of the powers conferred by clause (a) of sub-section (2) of section 13 of the Sales Tax Act, 1990, the Federal Government, vide its decision in Case No. 432/Rule-19/2025/615, dated the 4th July, 2025, is pleased to reduce the rate of sales tax from eighteen percent to 0.25% and exempt the minimum value added tax (VAT) at the rate of three percent, as specified under the Twelfth Schedule to the Sales Tax Act, 1990, on import and subsequent supply of white crystalline sugar upto 500,000 metric tons by Trading Corporation of Pakistan (TCP) or private sector subject to the following conditions:

- (i) import of sugar shall be carried out by the Commerce Division through TCP or private sector subject to conditions, limitations, and quota allotments for immediate and subsequent requirements;
- (ii) Commerce Division shall ensure quality assurance of the imported sugar through an international inspection firm; and
- (iii) the cut-off date for import of sugar to avail exemption under this notification shall be the 30th day of September, 2025.

[3(8)ST&FE-Policy/2025]


(Dr. Najeeb Ahmad)
Member (Inland Revenue Policy) /
Additional Secretary