

GOVERNMENT OF PAKISTAN  
MINISTRY OF FINANCE, ECONOMIC AFFAIRS,  
STATISTICS AND REVENUE  
(REVENUE DIVISION)  
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Islamabad, the 19<sup>th</sup> February, 2021.


**NOTIFICATION  
(SALES TAX)**

**S.R.O. 215(I)/2021.**— 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, as per its decision in Case No. 90/04/2021, dated the 26<sup>th</sup> January, 2021, is pleased to exempt—

- (i) the whole of sales tax at the rate of seventeen percent and 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 500,000 metric tons of white sugar by Trading Corporation Pakistan during the current season; and
- (ii) minimum value added tax (VAT) at the rate of three percent as specified under the Twelfth Schedule to the Sales Tax Act, 1990, in respect of commercial import of white sugar till the 30<sup>th</sup> day of June, 2021.

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**[C. No. 1(3)STM/2004 (Pt-III)]**

  
**(Ch. Muhammad Tarique)**  
Additional Secretary