## GOVERNMENT OF PAKISTAN MINISTRY OF FINANCE, ECONOMIC AFFAIRS, STATISTICS AND REVENUE (REVENUE DIVISION)

Islamabad, the 24<sup>th</sup> August, 2020.

## NOTIFICATION (SALES TAX)

**S. R.O. 770(I)/2020.**– 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 is pleased to direct that–

- the imported white crystalline sugar, falling in PCT headings 1701.9910 and 1701.9920, shall be chargeable to sales tax under clause (b) of sub-section (1) of section 3 of the Sales Tax Act, 1990, at the rate of one percent; and
- (2) the above exemption shall be applicable to white crystalline sugar to be imported during the period from 25<sup>th</sup> August, 2020 to 30<sup>th</sup> November, 2020 (both days inclusive), as per quantity, quality, mode and manner determined by the Ministry of Commerce and Textile, Government of Pakistan; and
- (3) imported white crystalline sugar falling in PCT headings 1701.9910 and 1701.9920 shall also be exempt from payment of minimum value addition tax as specified in the Twelfth Schedule to the Sales Tax Act, 1990.".

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

(Ch. Muhammad Tarique)

Additional Secretary