

Government of Pakistan
Revenue Division
Federal Board of Revenue

Islamabad, the 27th July, 2025.

Notification


S.R.O. 1216/ 2025.— In exercise of the powers conferred by sub-section (2) of section 53 of the Income Tax Ordinance, 2001 (XLIX of 2001), the Federal Government is pleased to direct that the following further amendment shall be made in the Second Schedule to the said Ordinance, namely: —

In the aforesaid Schedule, in Part II, after omitted clause (9AC), the following new clause shall be added, namely: —

“(9AD) Pursuant to the Cabinet Decision in Case No. 432/Rule-19/2025/615 dated 04.07.2025, the withholding tax under section 148 shall be collected at the rate of 0.25% of the value of commercial import of white crystalline sugar up to five hundred thousand metric ton in aggregate subject to the following conditions, namely-

- (i) import of sugar shall be carried out by Commerce Division through Trading Corporation of Pakistan (TCP) or private sector subject to conditions, limitations and quota allotments for immediate and subsequent requirements during the specified period;
- (ii) the 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.”

[C No. 1(77)R-S/2020/1782]


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