

A GUIDE ON GENERAL SALES TAX (GST) EXEMPTED GOODS IN PAKISTAN 2026-27

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Preamble

Sales tax exemptions play an important role in Pakistan's indirect tax system by reducing the tax burden on essential goods, healthcare products, educational materials, agricultural inputs, and certain strategic sectors. However, the exemption regime is revised from time to time through Finance Acts, SROs, and amendments to the Sales Tax Act, 1990.

This guide brings together the list of GST-exempted goods and supplies applicable for the tax year 2026-27 in a clear and practical format. Our objective is to help businesses, tax professionals, students, and other readers understand the scope of sales tax exemptions without having to navigate lengthy legal provisions.

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A Brief Overview of General Sales Tax in Pakistan

General Sales Tax (GST) is a federal indirect tax levied and collected by the Federal Board of Revenue (FBR) on the import and supply of taxable goods in Pakistan. GST is generally charged at the applicable sales tax rate unless a supply is exempt, zero-rated, or subject to a special tax regime.

The legal framework for GST is primarily contained in the Sales Tax Act, 1990 (the Act). Exemptions are granted through Section 13 of the Act, the Sixth Schedule of the Act, Finance Acts, and various SROs issued by the FBR. Goods and supplies covered by these exemptions are not subject to sales tax, subject to the conditions prescribed under the law.

GST exempted goods and supplies in Pakistan 2026-27

After the approval of the Finance Act 2026, we are publishing this article on the updated list of goods, items and supplies which are exempted from the levy of sales tax in Pakistan.

Below is a summary of exempted goods and supplies for the tax year of 2027 i.e. from July 2026 to June 2027.

1. Food Items

- Pulse
- Rice, wheat, and wheat flour
- Fruits and vegetables (edible) excluding sold under a brand name / trademark
- Milk, cream, yogurt, butter, desi ghee, processed cheese, flavored milk and other dairy products (excluding branded)
- Meat (beef, mutton and chicken) and meat products (excluding branded)
- Red chilies, ginger, turmeric and spices (excluding branded)
- Tea (in some cases)
- Eggs, fish and poultry
- Bread, nan, chapatis, roti
- Fresh fruit juices including fresh and frozen but excluding canned, bottled and carbonated.

2. Religious Materials



- Holy Quran (printed or digital)
- Other religious books

3. Educational Materials

- Newsprint and books (excluding brochures and directories)
- Exercise books

4. Medical Equipment & Supplies

- Artificial kidneys, dialysis machines, and related consumables
- Wheelchairs
- Glucose testing equipment
- Cochlear implants
- Equipment / medicines and items for the cardiac surgeries including angioplasty
- Intra-ocular lenses

5. Imports for Specific Projects

- Goods imported under grants-in-aid
- Goods imported by rulers of Gulf Sheikhdoms for donation
- Construction materials for Gwadar Export Processing Zone
- Materials, Plant, Machinery and Equipment imported for the construction, development and operation of Gwadar Port and Free Zone (subject to certain conditions)

6. Miscellaneous

- Currency notes, bank notes, shares, stocks, and bonds
- Monetary gold
- Live animals, live plants and live poultry
- Dextrose and saline infusion sets
- Agricultural produce that does not need further processing in industry



Complete List of GST exempted imports and local supplies

Now, we are giving you a detailed of GST exemptions. Below table covers imports and local supplies which are exempted from GST.

Serial No. of Table 1 of Sixth Schedule	Description	HS code / PCT heading
14	Pulses	0713.1000, 0713.2010, 0713.2020, 0713.2090, 0713.3100, 0713.3200, 0713.3300, 0713.3910, 0713.3920, 0713.3990, 0713.4010, 0713.4020, 0713.5000, 0713.9010, 0713.9020 and 0713.9090
16	Red chillies excluding those sold under brand names and trademarks	0904.2110 and 0904.2210
17	Ginger excluding those sold under brand names and trademarks	09.10 series
18	Turmeric excluding those sold under brand names and trademarks	0910.3000
19	Rice, wheat, wheat and meslin flour	Respective headings
27A	Wheat and rice bran	Respective headings
31	Holy Quran, complete or in parts, with or without translation; Quranic Verses recorded on any analogue or digital media; other Holy books.	4901.9910, 8523.2100, 8523.2910, 8523.2990, 8523.4910, 8523.4920, 8523.4190, 8523.4190, 8523.5910, 8523.5990, 8523.8010, 8523.8020 and 8523.8090



32	Newsprint, books and magazines but excluding brochures, leaflets and directories	49.01, 4902.1000 and 4902.9000
33	Currency notes, bank notes, shares, stocks and bonds.	49.07 series
38	Monetary gold	7108.1390 and 7108.2090
45	Dextrose and saline infusion giving sets along with empty non-toxic bags for infusion solution, Dextrose and saline infusion giving sets, Artificial parts of the body, Intra-Ocular lenses and Glucose testing equipment.	9018.3910, 9018.3920, 9021.3100, 9021.3900 and respective headings
47	Import of articles of household and personal effects including vehicles and also the goods for donation projects imported by any of the rulers of Gulf Sheikhdoms and goods including vehicles by the United Arab Emirates dignitaries for their personal use and for donation to welfare projects established in Pakistan subject to the similar conditions as are envisaged for the purposes of applying zero-rate of customs duty on such goods under the Customs Act 1969	99.05 series
48	Goods imported or supplied under grants-in-aid for which a specific consent has been obtained from FBR	99.03 series



59	Artificial kidneys, eye cornea, hemodialysis machines, hemodialyzers, A.V. fistula needles, hemodialysis fluids, and powder, blood tubing tines for dialysis and reverse osmosis plants for dialysis, double lumen catheter for dialysis, catheter for renal failure patient and peritoneal dialysis solution, cochlear implants systems, and angioplasty equipment like balloons, catheters, wires and stents	99.42, 99.25 and 99.38 series
89	Exercise books	4820.2000
94	Wheelchairs	8713.1000 and 8713.9000
100	Construction materials imported for or supplied to Gwadar Export processing Zone for the investors and development of its infrastructure	Respective headings
100A	Materials and equipment, plant, machinery, equipment, appliances and accessories, for construction, operation and development of Gwadar Port and its Free Zone as imported by or supplied to China Overseas Ports Holding Company Limited and its operating companies	Respective headings
100B	Supplies made by the businesses to be established in the Gwadar Free Zone This exemption is available for 25 years	Respective headings



100C	Vehicles imported by China Overseas Ports Holding Company Limited and its operating companies for the construction, development and operation of Gwadar Free Zone	Respective headings
100D	Machinery, equipment, materials and goods imported either for exclusive use within the limits of Gwadar Free Zone, or for making exports	Respective headings
107	Import and supply of iodized salt bearing brand names and trademarks whether or not sold in retail packing.	2501.0010
112	Angioplasty Products: Coronary Artery Stents, Drugs Eluting Coronary Artery Stents, Coronary Artery Dilatations Catheters (Balloons), PTCA Guide Wire, PTCA Guiding Catheters, Inflation Devices/Priority Packs, Optical Coherence Technology (OCT) System, OCT Catheters, Intravascular Ultrasound (IVUS), Fractional Flow Reserve (FFR/IFR) System, IVUS/FFR/IFR Catheters and wires, Support Micro Catheters (Straight and Angled), Drug Coated Angioplasty Balloon, Coronary and Peripheral Micro Coils, Thrombectomy Device, Thrombus Aspiration Catheters, Covered Stents (Coronary/Peripheral), Vessel Closure Devices, Embolic Protection Devices, Renal Stents, Vena-cava Filters, Coronary and	Respective headings



	Peripheral Snares, Atherectomy Devices, IABP Consoles & Catheters and Intracardiac Echocardiography Machine & Catheters]	
112	Angiography Products: Angiography Catheters, Sheaths, Guide Wires, Contrast Lines, Pressure Lines, Mannifolds and Wrist Bands for Radial Vessel Closure	Respective headings
112	Contrast Media for Angiography / Angioplasty: Angiography Accessories, ASD Closure Devices, ASD Delivery Systems, VSD Closure Devices, VSD Delivery System, Guide Wires, Sizing Balloons, Sizing Plates, PDA Closure Devices and PDA Delivery System	Respective headings
112	Temporary and permanent pacemakers along with leads, connectors and accessories, Heart failure devices (along with leads, connectors and accessories) and implantable cardioverts (along with leads, connectors and accessories)	Respective headings
112	Cardiac Electrophysiology Products: Electrophysiology catheters, Electrophysiology cables, Electrophysiology connectors, Excimer Laser System with Accessories, Laser Sheath, Occlusion Balloons, Dilator Sheaths (Rotation & Manual), Intra Cardiac Echocardiography (ICE) System and Accessories, Lead Locking	Respective headings



	Devices and Accessory Kit, Remote EP Monitoring Device and Accessories, Ablation catheters, 3-D Cardiac Mapping System and Cryoballoon System and Accessories.	
112	Lear Cardiology Products: Radioactive isotopes, Cold kits (cardio lotic MAA, DTPA etc.)	Respective headings
112	Cardiac Surgery Products: Oxygenator, Cannulas, Prosthetic Heart Valves, Luminal shunts for heart surgery, Artificial limbs and appliances, High-Flow, Low Profile Percutaneous Heart Pump PHP Console and Catheters, Tandem Heart / Tandem Lung and Accessories, Ventricular Assist Device System such as Heart Mate-II, Heart Mate-III and Centri Meg LEOV; Beating Heart Surgery stabilizers & Coronary Shunts, Minimally, invasive surgery equipment & Instruments, RF Ablation equipment for AF (Surgical) and Heart Lung Machines	Respective headings
112	Other Cardiac Equipment: Cardiac Angiography Machine, Echocardiography Machines, ETT Machines, Gamma Camera for Nuclear Cardiology Studies, Left Ventricular Assist Device / System (LVAD) and Catheters, MitraClip Transcatheter Mitral Valve System, MitraClip Guide Catheter, Clip and Delivery System, Patent Foramen Ovale (PFO) Closure	Respective headings



	Device, Left Atrial Appendage (LAA) Occluder, Transcatheter Aortic / Heart Valve System (TAVI/TAVR), Cerebral Retrievable Stents, Aortic Stent Grafts, Embolization Coils, Delivery System, Filling Coil, Abdominal Aortic Aneurysm (EVAR) System and Accessories/ thoracic EVAR/ extension, Insertable Cardiac Monitor (ICM), Carotid Stents, Vascular Clips; and MRI Compatible Cardiac Monitor, Infusion Pump, Anesthesia Machine with Accessories	
112	Peripheral Interventions Equipment: Disposables and other equipment for peripheral interventions including stents (including carotid and wall stents), balloons, sheaths, catheters, guide wires, filter wires, coils, needles, valves (including rotating homeostatic valves), connecting cables, inflation devices adapters and Drug Eluting Peripheral Stents	Respective headings
121	Blood Bag CPDA-1 with blood transfusion sets whether packed in aluminium foil with set or not	Respective headings
122	Urine drainage bags	Respective headings
133	Pesticides and their active ingredients registered under the Agricultural Pesticides Ordinance, 1971, stabilizers,	Respective headings



	emulsifiers and solvents (a long list of such chemicals)	
137	Paper weighing 60 g/m ² , art paper, printing paper and art card for printing of Holy Quran imported by Federal or Provincial Governments and Nashiran-e-Quran as per quota determined by IOCO	4802.5510, 4810.1990, 4810.1910, 4802.6990 and 4810.2900
143	Hearing aids (all kinds), Hearing assessment equipment namely audiometers, tympanometer, ABR and Oto Acoustic Omission.	99.37 series
144	Liquefied Natural Gas imported by fertilizer manufacturers for use as feed stock	2711.1100
145	Plant, machinery, equipment including dumpers and special purpose motor vehicles, if not manufactured locally, imported by M/s China State Construction Engineering Corporation Limited for the construction of Sukkur – Multan Motorway and M/s China Communication Construction Company for the construction of Karakorum Highway (KKH) Phase-II	Respective headings
147	Goods supplied to German Development Agency (Deutsche Gesellschaft für Internationale Zusammenarbeit) GIZ	Respective headings



148	Construction materials and goods imported by M/s China State Construction Engineering Corporation Limited for construction of Sukkur-Multan Motorway	Respective headings
152	Supplies of electricity to all residential and commercial consumers in tribal areas, and to such industries in the tribal areas which were set and started their industrial production before 31st May, 2018, but excluding steel and ghee or cooking oil industries. This exemption is till 30 th June 2026.	2716.0000
154	Dietetic foods intended for consumption by children suffering from inherent metabolic disorder	Respective heading
156	Import of CKD kits by local manufacturers of Road tractors, Electric Buses, Three wheeler electric rickshaws, Three wheeler electric loader, Electric trucks and Electric motorcycle	Respective heading
157	Import of CKD (in kit form) of following electric vehicles (4 wheelers) by local manufacturers till 30th June, 2027: (i) Small cars/SUVs with 50 Kwh battery or below; and (ii) Light commercial vehicles (LCVs) with 150 kwh battery or below	Respective heading
161	Import of plant, machinery, equipment and raw materials for consumption of	Respective heading



	these items within Special Technology Zone by the Special Technology Zone Authority, zone developers and zone enterprises	
162	Import of raw materials, components, parts and plant and machinery by registered persons authorized under Export Facilitation Scheme, 2021	Respective heading
163	Goods imported by various agencies of the United Nations, diplomats, diplomatic missions, privileged persons and privileged organizations (approved by the Federal Govt)	Respective heading
165	Goods imported by or donated to hospitals run by the nonprofit making institutions (subject to some conditions)	Respective heading
166	Goods excluding electricity and natural gas supplied to hospitals run by the charitable hospitals of fifty beds or more	Respective heading
167	Goods temporarily imported into Pakistan, meant for subsequent exportation (subject to some conditions)	Respective heading
168	Fertilizers excluding DAP	Respective heading
171	Seeds for sowing	Respective heading



172	Machinery, equipment and materials imported either for exclusive use within the limits of Export Processing Zone	Respective heading
173	Goods produced or manufactured in and exported from Pakistan which are subsequently imported in Pakistan within one year of their exportation, provided conditions of section 22 of the Customs Act, 1969 (IV of 1969), are complied with	Respective heading
175	Import of all goods received, in the event of a natural disaster or other catastrophe, as gifts and relief consignments or any goods received as gift or donation from a foreign government or organization by the Federal or Provincial Governments or any public sector organization	99.08 and 99.11 series
176	POL products: (MS (Petrol), High Speed Diesel Oil, Kerosene and Light Diesel Oil	2710.1210, 2710.1931, 2710.1911 and 2710.1921
177	Supply of electricity to Azad Jammu and Kashmir	Respective heading
178	Import of gold under entrustment scheme under SRO 760(I)/2013	Respective heading
179	Import of cystagon, cysta drops and trientine capsule	3004.9099



180	Bovine semen	0511.1000
181	Import or lease of aircrafts and parts thereof by Pakistan International Airlines Corporation Limited	8802.1200 8802.3000 8802.4000
181A	Import or lease of aircrafts and parts thereof by any airline company registered in Pakistan. This will be effective from the first day of July, 2027.	8802.1200 8802.3000 8802.4000
182	Contraceptives	3926.9020 and 4014.1000
183	Female Sanitary Pads and Tampons	9619.0030
184	Import of tankers, dredgers, floating or submersible drilling or production platforms, others floating structures and vessels; and other vessels for transportation of goods. This exemption is not for the import of cruise ships, excursion boats and vessels principally designed to transport person.	8901.2000, 8905.1000, 8905.2000, 8905.9000 and 8901.9000
185	Import of bullet proof vehicles by (1) Federal Govt for logistics arrangements for Shanghai Cooperation Organization (SCO) summit; and (2) Federal or Provincial Govt combating threat of terrorism.	Respective headings



Complete List of Sales Tax exempted local supplies of goods (only)

Below covers only local supplies which are exempted from GST.

Serial No. of Table 2 of Sixth Schedule	Description	HS code / PCT heading
3	Supplies made by cottage industry	Respective heading
6	Supply of fixed assets against which input tax adjustment is not available under a notification issued in terms of clause (b) of sub-section (1) of section 8 of the Sales Tax Act, 1990.	Respective heading
8	Foodstuff cooked or prepared in-house and served in messes run on the basis of mutuality and industrial canteens for workers	Respective heading
10	Agricultural produce of Pakistan, not subjected to any further process of manufacture	Respective heading
26	Supply of locally produced silos. This exemption is available till 30 th June 2026	Respective headings
27	Wheat Bran	2303.3000



28	Sugar beet	1212.9100
29	Fruit juices, whether fresh, frozen or otherwise preserved but excluding those bottled, canned or packaged	2009.1100, 2009.1200, 2009.1900, 2009.2100, 2009.2900, 2009.3100, 2009.3900, 2009.4100, 2009.4900, 2009.5000, 2009.6100, 2009.6900, 2009.7100, 2009.7900, and 2009.9000
30	Milk and cream, concentrated or containing added sugar or other sweetening matter, excluding that sold in retail packing under a brand name	04.02 series
31	Flavored milk, excluding that sold in retail packing under a brand name	0402.9900
32	Yogurt, excluding that sold under a brand name	Respective headings
34	Butter, excluding that sold under a brand name	0405.1000
35	Desi ghee, excluding that sold under a brand name	0405.9000
36	Cheese, excluding that sold under a brand name	0406.1010
37	Processed cheese not grated or powdered, excluding that sold under a brand name	0406.3000



39	Products of meat or meat offal excluding sold under a brand name or trademark	1602.3200, 1602.3900, 1602.5000, 1604.1100, 1604.1200, 1604.1300, 1604.1400, 1604.1500, 1604.1600, 1604.1900, 1604.2010, 1604.2020 and 1604.2090
40	Live Animals and live poultry	Respective headings
41	Meat of bovine animals, sheep, goat and uncooked poultry meat excluding those sold under a brand name	Respective headings
42	Fish and crustaceans excluding those sold under a brand name	Respective headings
43	Live plants including bulbs, roots and the like	0601.1010, 0601.1090, 0601.2000, 0602.1000, 0602.2000, 0602.3000, 0602.4000, 0602.9010 and 0602.9090
44	Cereals other than rice, wheat, wheat and meslin flour	Respective headings
45	Edible vegetables including roots and tubers whether fresh, frozen or otherwise reserved (e.g. in cold storage) but excluding those bottled or canned.	Respective headings
46	Edible fruits	Respective headings
47	Sugar cane	1212.9300



48	Eggs including eggs for hatching	0407.1100, 0407.1900 0407.2100 and 0407.2900
49	Compost (non-commercial fertilizer)	
50	Locally manufactured laptops, computers, notebooks whether or not incorporating multimedia kit and personal computers	8471.3010 and 8471.3020
51	Newspaper	Respective headings
52	Raw hides and skins	Respective headings
53	Prepared food or foodstuff supplied by Restaurants and caterers	Respective headings
54	All types of breads, nans and chapattis	Respective headings
55	Single cylinder agriculture diesel engines (compression ignition internal combustion piston engines) of 3 to 36 HP	
56	Milk excluding: that sold under a brand name; or supplied by corporate dairy farms	04.01 series
57	Iron and steel scrap excluding: Supplied by	7204.4100, 7204.3000, 7204.4990



	manufacturer cum-exporter of recycled copper, authorized under Export Facilitation Scheme, 2021 directly supplied to a registered steel melter supplied directly by the importer (verifiable from the goods declaration form) to a registered steel melter	
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Important note

The Federal Board of Revenue (FBR) levies and collects general sales tax which is only charged of taxable supplies of (physical) goods. On the other hand, the provinces have their own revenue collection agencies for levy and collection of sales on rendering of services.

Don't confuse GST with sales tax on services.

Disclaimer

This article is based on the Sales Tax Act, 1990, Finance Act 2026, and relevant SROs and notifications. It is intended for informational purposes only and should not be considered legal, tax, or professional advice. Readers should verify the latest legal provisions before relying on any information contained herein.

Legal References

1. Finance Act 2026
2. Sales Tax Act 1990 (Updated up to 30th June 2026)
3. SROs, notifications and circulars issued by FBR.

Closing Remarks

Sales tax exemptions provide relief to consumers, businesses, charitable institutions, and key sectors of the economy. Understanding whether a product or supply qualifies for exemption is essential for ensuring compliance and avoiding unnecessary tax exposure.

We hope this guide helps readers quickly identify the exemptions available under the Sales Tax Act, 1990 for the tax year 2026-27. As tax laws may change through future Finance Acts, SROs, and notifications, readers should always verify the latest legal position before making tax-related decisions.

At **ConSerIC Accountants**, we remain committed to simplifying complex tax matters and providing reliable compliance guidance for businesses and professionals across Pakistan.

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