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**Is GST Imposition Turning the Milk Sour?**

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**Abstract**

Milk is an essential part of the balanced diet and plays pivotal role in the physical and mental wellbeing of individuals. Considering its importance for human health, safe and pure milk should be available to every person. Unfortunately, in Pakistan almost 40% population hardly has access to necessary food items due to poverty. The imposition of general sales tax on the packaged milk had made it further difficult for general population to consume pasteurized milk. Pakistan is one of the biggest milk producing countries in the world. Despite this, sale and purchase of the significant volume of milk remains unmonitored and milk supply chain is managed through traditional milkmen in the form of loose milk. Loose milk is highly adulterated and contaminated with various chemicals and microorganism which render it unfit for the human consumption. Consumption of unhygienic milk may compromise the health and growth of individuals. The significance of this study is to evaluate the socioeconomic impact of imposition of tax on milk. As per the outcomes of the qualitative analysis of study; Government should withdraw this and reconsider other dietary provisions for the levy of tax to generate revenue for national exchequer.

**Key Words:** Socioeconomic Impacts, General Sales Tax, Dairy Products, Pasteurized/ Processed Milk, Loose Milk, Levy.

**Introduction**

In budget 2024-25, the Government of Pakistan announced the imposition of an 18% general Sales tax on milk which will at least increase milk prices by Rs.30 per liter. The government intends to levy Rs. 75 billion from this ill-conceived move. (Shahbaz, 2024). None of the stakeholders have received this announcement as cherished news. This action of government has made it more difficult for the public to access clean and pure milk. On the other hand, this step clearly reflects current regime's priorities regarding human health and child health in particular. Milk is an essential element of the human diet which contains amino acid, carbohydrates, fats and various essential minerals and vitamins, and it is regarded as a complete diet, required for sound child health. (Judith M, 2020). According to WHO, around 149 million children under the age of 5 around the globe are stunted and 45 million are wasted (WHO,2024). As per the findings of the National Nutrition Survey of Pakistan, 2018, around 40% of the Pakistani children are stunted, 29% are underweight, and 17.7% are wasted. Pakistan is one of the seven countries whose population is accounted for one-third of the global underweight population. (UNICEF, 2018). In this aspect, the government's decision to impose a higher value of GST further aggravates the multi-pronged nutrition-related issues of the general public. On the other hand, dairy,

especially cow's milk cannot be undermined in treating malnourishment and its associated symptoms. Milk protein is positively associated with faster linear body growth along with weight gain (Michaelsen, 2013). Studies reveal that regular consumption of dairy product promotes better cognitive skills development. (Crichton GE, 2012) Apart from health-related issues due to inaccessibility of dairy products to the public, it also causes severe economic damage to the country and its population. Under nutrition stall the cognitive capabilities of human beings and makes them less productive mentally and physically. Limited intellectual, mental, and physical faculties interfere with their earning and learning skills, ultimately affecting their living standards and making them a burden to the state. (Martins, V, et.al, 2011) Milk is a readily available essential part of a diet to counter the effects of malnourishment. Malnourishment compromises the immune system of individuals and makes them more susceptible to various diseases, causing an additional cost of treatment for the national exchequer. National Nutrition Survey, 2011, and Pakistan Demographic and Health Survey 2013 indicate that undernutrition causes economic loss of around US \$ 7.6 billion annually, around 3 percent of the GDP (WFP, 2017). Pakistan is the fourth largest milk-producing country in world and its estimated volume of milk production is around 50 million tons in 2018-19(TDAP, 2022) However, out of this total milk production, less than 10 % of the output is sold as packaged milk, while the remaining caters to the needs of the public as loose milk. This ratio of processed milk consumption in Pakistan is very less. In Holland around 85 % of milk of milk is collected from farm for processing by dairy industry (PBC, 2022). As per recent studies, India has regularized its milk industry. Resultantly, the packaged milk share in the Indian market has reached up to 45 percent from 20 percent in last decade. (Business Recorder, 2024). After the current raise, the tax on milk has significantly increased the price of packaged and loose milk, making it even more expensive than in many European countries like Paris, Melbourne, and Amsterdam. (Bloomberg, 2024). Moreover, loose milk is not considered healthy and safe due to its direct contamination at the time of milking and then in the process of transportation and storage. Furthermore, adding certain chemicals and ice in milk by the milkman and vendor made it more hazardous and unhygienic for human consumption. On the contrary, packaged milk is pasteurized and stored, considering the safety standards that prolong its shelf life—moreover, adding vital nutrients and vitamins to packaged milk benefits human health (Arif, 2016). The price of processed milk is already higher than loose milk and instead of subsidizing, further imposition of GST made it difficult for the already inflation-grappled public to have access to clean and healthy milk in the form of processed milk. The government should prioritize the health of its general public, and the economic policies of the government should be a clear reflection of it.

### **Literature Review**

To bridge the ever expanding gap between government income and spending, 18% GST is imposed on milk to levy around 75 billion rupees. This new tax negatively impacts farmers & the dairy sector and affects the general population. (Shahbaz, 2024). The literature review also reveals that public health in low income countries is highly sensitive to price fluctuations of the basic necessities of the life. Moreover, slightest increase in food prices can lead to malnourishment and reduce life expectancy in general public. The inversely proportionate relationship between food prices and economic growth indicate that higher level of food prices may negatively impact the economic development of the country. (Barkat, K, et al, 2024). Literature review indicates that nutrition has never been a priority area for Pakistani governments and political leadership, due to which around 30% of the total children in Pakistan are underweight and malnourished. This malnourishment has caused multiple physical, psychological, and social issues in the children and affected them negatively in every walk of life. (Waghmare, H. 2022). The grave importance of milk cannot be undermined because of its variety of benefits for human health. Milk plays a key role in the skeleton development of children and is essentially required for the sound development of the cognitive and intellectual development of infants.

Milk intake also aids in digestion and helps counter the effects of malnourishment in children (Kourkouta et al., 2021).

One study in India revealed a significant decrease in malnourishment in school children who consumed milk for one year. The children also manifested improvement in their body weight, anemia, and cognitive skills. (Rana et al., 2022). Further, the study of the literature highlights the advantages of milk consumption in developing resistance against a number of diseases like Type-1 Diabetes and reducing risks of Cardiovascular diseases, cancers, and osteoporosis. (Thorning et al., 2016). A literature review reveals that Pakistan is the fourth largest milk-producing country in the world, with an average annual production of 50 million tons. Out of this total production, only 3 % is processed, and the remaining 97% is consumed as fresh milk in loose form. (TDAP, 2022). A literature study indicates that loose milk used by the majority of Pakistani people is highly contaminated with a variety of germs and can cause many health issues. In addition to this, loose milk is also adulterated with a number of chemicals, and the effects of these chemicals cannot be undone even with the traditional boiling method of milk (Mirza, 2022). A review of national dailies identifies that the imposition of 18 percent GST on milk increased its prices, making it more difficult for the general population to afford. With a whopping increase in prices, now a 1000 ml pack of processed milk cost around 330-370 Pkr which has further aggravated the malnourishment issue among Pakistani population. (Dawn, 2024). Further scrutiny of national paper reveals that the imposition of general sales tax has caused 40 percent decrease in the sales of packaged milk in recent months. The downward shift in the consumption of the processed milk has promoted the sales of loose milk, further compromising the public health. (Dawn, 2024)

### **Aims of Study**

This paper intends to evaluate the socio-economic impacts of the imposition of GST on the packaged milk on general population. Moreover, it also analyses the change in the consumption pattern of the upper middle class especially of the 3% of the population that consumes packaged milk, before the levy of this tax. This paper also elaborates the response of general public on this tax as a policy initiative, and suggests some alternatives to bridge the revenue generation and expenditure gap for the state.

### **Study Sample and Data Collection**

The study sample consists of 25 individuals from the upper middle class of Lahore City who were already consuming packaged milk. These 25 individuals were interviewed using semi-structured 10 questions for data collection.

### **Interview Questions**

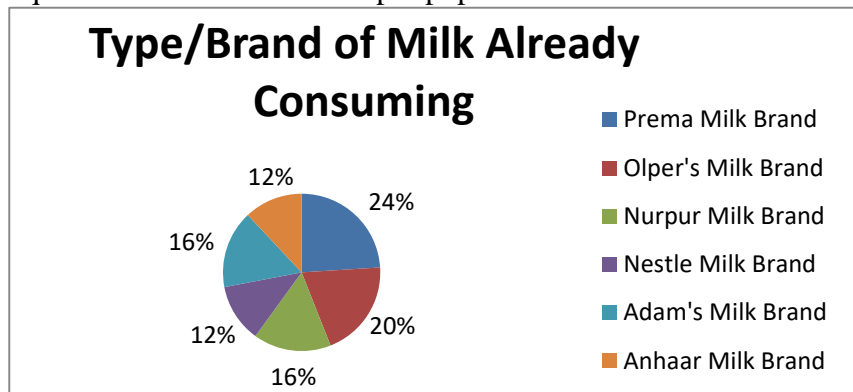
1. Which milk was he/she is already consuming?
2. How is the increase in price (e.g., the tax imposed on milk) affecting your purchase of milk? Have you reduced the quantity? Is it affecting your consumption pattern?
3. How much this increase in price (tax added into your budget)? Is it affecting the expenditure on daily milk purchases?
4. What alternatives do you have now to fulfill your daily needs?
5. Why do you prefer packaged milk over loose milk? Or vice versa
6. Will you buy loose milk instead or packaged milk, or both to fulfill different needs?
7. How has this tax impacted your family?
8. How does this affect your overall economic situation?
9. Should the Government impose this tax and increase the price of an elemental diet like milk?
10. How do you see this tax as a public policy measure? Should the Government collect taxes at the cost of public health?

## Data Analysis Method

The data collected through semi structured interviews is analyzed through the qualitative method by applying thematic analysis.

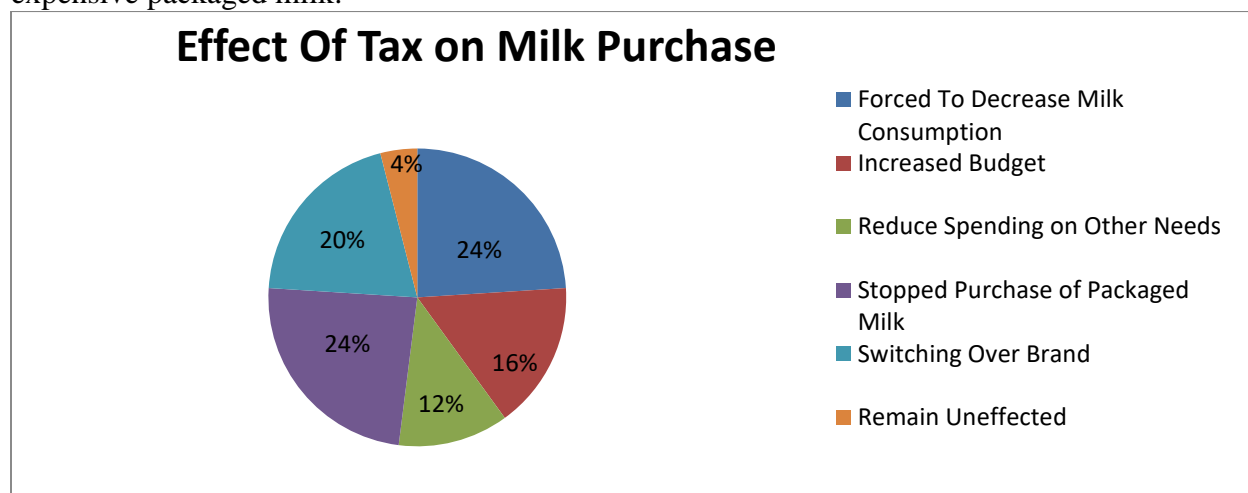
## Findings

Data analysis reveals that people who consume packaged milk prefer six types of milk brands to fulfill their daily needs. The pie charts reflect that around 24% of people out of the total selected sample prefer to buy the Prema milk brand, while Olper's milk brand is the second most preferred choice of the public with 20% people opting for their dairy needs. Moreover, an equal ratio of the 16% for each among the targeted population consumes Nupur and Adam's milk brands. Nestle and Anhaar milk was chosen by least proportion of the population for their dairy needs, catering to the needs of only 12% of the population accumulatively. The second detailed question from the selected group was about the impact of the tax imposed on the purchase of milk. Participants were also enquired about the change in their pattern of consumption after the charging of this tax on the purchase of per liter of the milk. Around a quarter of the selected sample population was forced to decrease the volume of milk consumption to counter the influence of taxes on increasing milk prices. The same percentage of the population also accounts for the segment that stopped purchasing packaged milk and looking for some other affordable options to meet their dairy needs. In addition to this almost 20% or One-fifth of the selected population has decided to replace expensive milk brands with



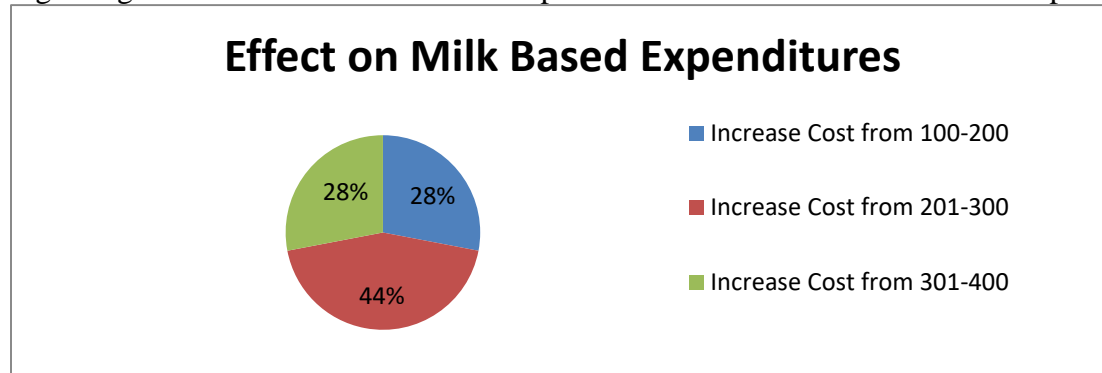
economical ones. While 16% are suffering from an increase in their monthly grocery budget and finding it uneconomical to purchase the pasteurized milk, 12% of the selected people reduce their spending on other needs like hoteling, clothing, and outings and prefer to save money for the purchase of the expensive packaged milk.

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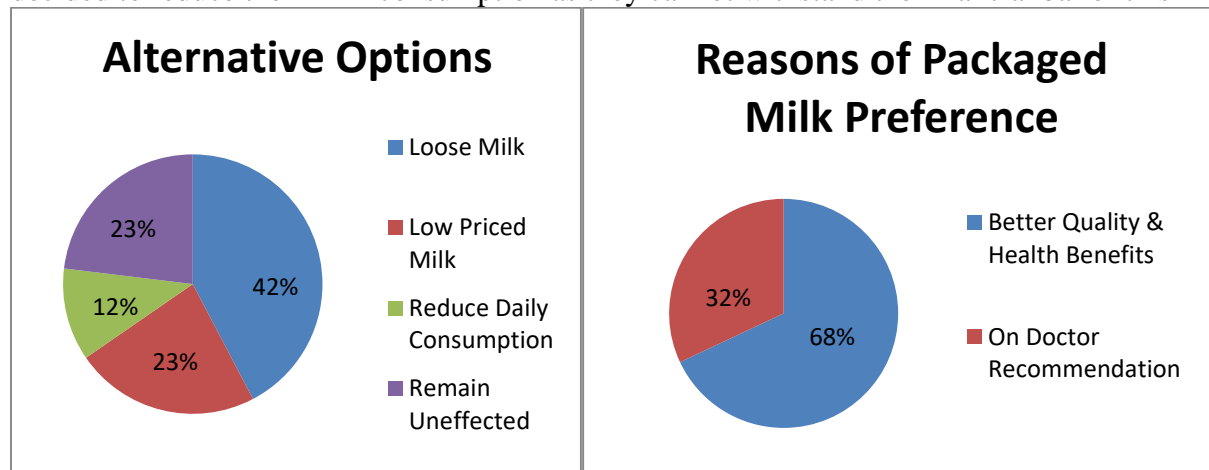


The imposition of this unfair general sales tax has increased the cost of milk and added a financial burden to their already meager income. It is reflected from the chart that 48% of the total population who consumed packaged milk had to bear the additional burden ranging from 201-300 pkr/day to buy the

same volume of milk of the same brand. The remaining population percentage is equally divided regarding the increase in milk-based expenditure from 100-200 and 301- 400pkr/day, respectively.

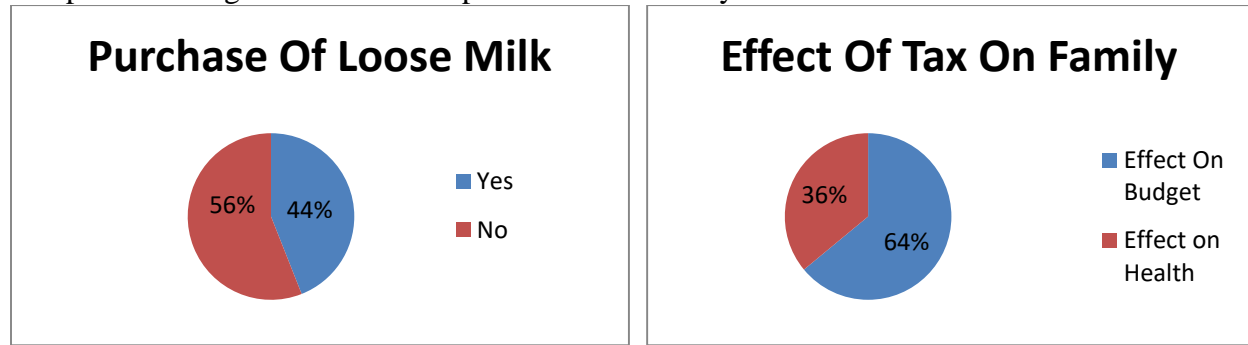


The study participants' next question was about the available alternative options for packaged milk. For 42% of the selected population, the alternative option for packaged milk is loose milk, while 23% will opt for low-priced packaged milk due to an increase in the price of high-end packaged milk for consumption. On the other hand, the same percentage of the population remains unaffected by the effects of this tax increase, and they are not considering any alternative options to fulfill their daily needs. Data in the form of a pie chart also reflects that only 12% of the people among the selected sample have decided to reduce their milk consumption as they cannot withstand the financial bar of this milk tax.

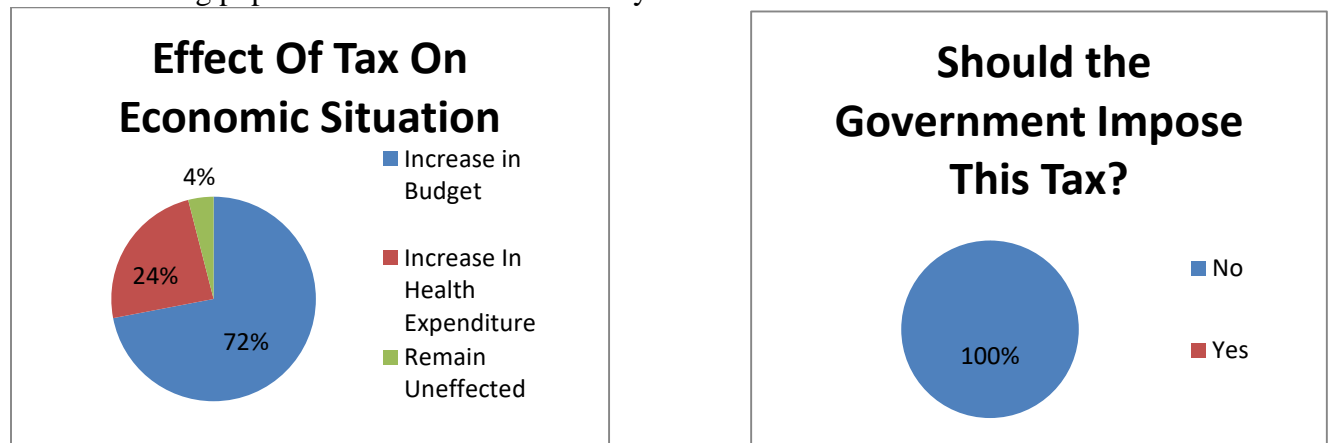


A selected group of people for the interview was also asked about why they preferred packaged milk over loose milk. Of the selected sample of 25 people, 32% choose packaged milk on the doctor's advice. As per the detailed replies of the interviewees, the doctor advised them to consume packaged milk due to the poor health of their children and other family members. At the same time, most people from the selected population choose pasteurized milk due to its superior quality and better taste. They also state that packaged milk is free from severe contamination and chemicals, making it fit for human consumption. In contrast, loose milk available with the milkman is adulterated and hazardous to human health. Moreover, interviewees were also enquired about the consumption of loose milk after the imposition of GST on milk. Around 44% of the selected population is forced to buy loose milk as a dairy product, while the remaining 56% were still unwilling to consume it as a preference for their needs. In addition, the imposition of tax on packaged milk also affected families concerning their budget management. Around 36% of the people report its effects on their monthly budget. On the other hand, 64% are afraid of its effect on their family's physical and mental health because either they were forced

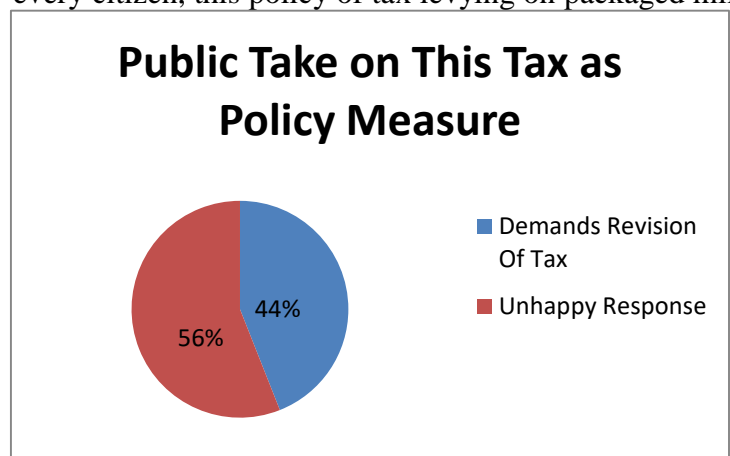
to consume loose milk or they have to reduce the consumption of milk on daily basis, which may compromise the growth and development of their family members.



The next question was about the impact of the tax on the economic situation of the individuals interviewed. 72% of the individuals responded that this tax had increased their budget spending on monthly groceries, especially on the purchase of milk. In comparison, 24% feared an increase in their medical expenditure due to reducing milk consumption or shifting to loose milk. People interviewed for this study are of the view that this tax may impact their health directly or indirectly. They are unable to purchase expensive milk for their families and they are only left with two options either to switch it with low quality milk or reduce the volume of consumption of the packaged milk. In both conditions it may affect their health negatively and incur an additional burden of exorbitant medical spending. Only 4% of the affording population remains unaffected by this increase in the milk tax.



Moreover, participants of the study were asked about the imposition of this tax on an elemental diet item. 100% of the respondents replied that government should spare the essential food items from levy of any kind of taxes to maximize their consumption by every sector of the society. Instead of promoting the consumption of safe and healthy milk by every citizen, this policy of tax levying on packaged milk made it tough even for the section of the society who was already consuming it due to certain reasons. Participants of the study harshly imposed the imposition of this tax. Lastly, a selected group of interviewees was asked to respond to this tax as a policy measure. 56% of the people interviewed are not happy with this new tax on package milk and consider it highly unjustified, while at the same time, 44% of the people interviewed demand the reversal of this tax. Demand of the reversal of this tax is the



clear depiction of the sentiments of the public on this tax. Such a high percentage of this tax needs to be rationalized to facilitate the general public regarding accessibility of elemental food items as an essential part of diet.

## **Discussion**

Milk is a critical component of every healthy diet worldwide. Unfortunately, the recent imposition of a general sales tax on milk in Pakistan made it costlier than in many countries around the world. The scope of any government move should be aimed at the general population's welfare. However, the levy of this irrational tax violates the public's fundamental right to access necessary food items at economical prices. Pakistan has one of the highest rates of human malnourishment, especially child malnourishment, among the developing countries around the globe. As per the reports of the National Nutrition Survey of Pakistan, around 40% of the population of Pakistan is malnourished, 27% is stunted, and 17% is wasted. Malnourishment is a condition in which the body does not get enough essential nutrients and calories to perform regular bodily functions, and the growth of the human body is impaired. The role of milk in nutrition cannot be undermined. Milk is one of the most nutritious and readily available dairy items to treat the effects of malnourishment. As a part of the diet, milk is essentially required for the sound development of the human body, especially during the childhood phase of life. Milk contains calcium, which is vital in bone development and strengthening. In addition, the calcium content of milk also prevents clotting abnormalities and weakening of the bones (osteoporosis). Apart from milk, other dairy products made from milk, like yogurt and a variety of cheese, carry their importance as a part of a healthy diet. It is quite evident from the interview data that around 32% of the selected population was compelled to consume packaged milk due to impaired growth of their family members especially children, while remaining opted for pasteurized milk due to its quality and attached health benefits. This is a clear indication of the health risks associated with the consumption of loose milk available in the markets.

Milk not only benefits the physical development of the human body but also impacts the psychological well-being of the body. The milk's variety of essential vitamins and fat content made it very beneficial to the human gut and heart. Many studies validate the effects of milk consumption on children's cognitive and neurological development. However, the imposition of GST on the purchase of milk, especially packaged milk, makes it hard for the poor public to afford milk as a commodity. It has become a luxury now for Pakistani citizens. Developed countries impose 0% VAT on milk and other grocery items to make them conveniently affordable for their nation, while the Government of Pakistan has introduced this tax against this spirit. Even our regional partners India made pasteurized milk tax free and increase its consumption from 20% to 45% in around a decade. Such flawed taxation policies do more harm than the intended good. The government of Pakistan intends to levy 75 Billion PKR from this taxation policy to sponsor different development projects. However, policymakers underestimate the value of milk as a critical dairy product required for the physical and mental health of the citizens.

The effects of undernourishment or malnourishment are much more chronic and severe than expected in developing countries like Pakistan. People with impaired cognitive development are neither able to learn intellectual skills and knowledge nor able to perform high-earning jobs in their adulthood. This impacts on a more considerable quantum, impairs a country's ability to grow and develop economically at global scale. Developed countries invest in human capital growth by subsidizing essential food commodities to make them affordable for everyone. Citizen with good health and cognitive skills will generate more good and profit for their country than ones with poor health and physical growth. In addition to this, compromised nutrition also disturbs the human body's immunity and makes humans more vulnerable to various diseases, which raises medical expenditures in the longer run.

Pakistan is the fourth largest milk producer in the world, with a potential capacity of 50 million tons in 2018-2019. This suggests that milk should be economically available to every citizen of Pakistan, compared to other imported and expensive alternatives to diet. However, contrarily, the imposition of a



new tax made it an expensive dairy product even compared to many European and American countries. This tax increased the price of packaged milk and influenced the cost of loose milk also. Unfortunately, 1 liter of milk is costlier than 1 liter of carbonated drink, which reflects the priorities of sitting government regarding health of general population. Loose milk is the choice of the public with a low budget, but it harms the health of individuals. Loose milk in Pakistan is collected and transported in traditional buckets, which are highly contaminated and do not have any safety standards. At times, this milk collected by traditional milkmen is called gawalas and is an adulterer with various chemicals and becomes unfit for human consumption. It is openly sold in the market without any safety control measures. Through this unregulated supply of milk chain, milk is devoid of any intended health benefits and may cause various health issues, including gut disorders and retarded physical and mental growth of human beings especially of children. Newly established, Provincial food authorities are assigned with the task to monitor the quality and purity of food products sold in the market for human consumption. Every other day there are news of adulterated milk and other dairy products being seized and destroyed by official of various teams of food authority to ensure the supply of safe and fit food items for human consumption. The situation of supply of pure milk for general public is very precarious which has revealed that the government has failed to ensure provision of pure and hygiene milk to people all over the country and especially in urban centers. Moreover, absence of regular guidance and monitoring mechanism of the milk supply chain in the country has encouraged the traditional milk-man (Gawalas) to sell adulterated milk without fear. Despite investing their earnest efforts, the newly established Food Authorities for supervision and monitoring of food supply chain especially milk, there is a lot of loose milk sale which remains unsupervised and is hazardous for human health. On the other hand, packaged milk is collected, treated, and transported under specific safety standards and is highly beneficial for human consumption. On the medical practitioner's advice, one-third of the people interviewed chose packaged milk over loose milk, to improve the health of their family members, especially children. Analysis of data figures manifest that a significant part of the population has no access to clean and safe milk to ensure good health and sound development of body and mind. Moreover, around 64% of the selected population finding it hard to buy expensive packaged milk with in their available budgetary resources and 36% are afraid of addition to increase in their medical expenditures due to the consumption of substandard milk or reduce consumption inflicted by the imposition of this tax. Despite being the biggest milk producer among the global countries, the consumption of processed milk in Pakistan is even less than 10%. This ratio is even lowest in South Asia, where in 2019, Bangladesh consumes 20% of the processed milk, and India consumes 14%. However, now India has tripled its packaged milk production capacity during the last decade and keeps it free of any kind of taxes to make it affordable for every kith and kin of the general population. Qualitative analysis of the semi-structured data reveals that an increase in milk prices due to the imposition of GST impacted most of the people in the country. Even people from the middle or upper middle class are forced to decrease the volume of milk consumption or compelled to choose milk with compromised quality for their families due to their declining purchasing powers. People who are opting for low-quality milk or reducing the volume of milk consumption are also afraid of the increase in their medical expenditures due to compromising on healthy diets. Packaged milk has become 20-25% costlier than loose milk, and it is expected that in the coming days, the consumption of processed milk in the country will fall further due to an increase in its price. High inflation makes it difficult for the poverty-stricken 40% of the poor population to afford such an expensive commodity. This policy moves of imposing erratic taxation will socioeconomically cost the country in the long run by compromising individuals' health. During the interview conducted for this study, more than half of the selected individuals were unhappy with this move, and a significant ratio of the population demanded the reversal of this policy. Instead of subsidizing essential food items, government policy initiatives make it difficult for the general population to afford them. Unfortunately, there is hardly any cost-effective alternative to milk in the market. This tax significantly increased the



dairy budget of the commoner and forced him to compromise the health of his family members, especially children.

### **Suggestions**

Milk is an essential part of a healthy diet and should not be selected as an item to be heavily taxed at any cost. The government should revise its taxation policies and spare the goods required for the better health of its citizens. The increase in prices of packaged milk due to the imposition of 18 % GST should be reconsidered, and the amount intended to be levied through this move should be collected justifiably through other measures. Some of them are as follows.

**Imposition of Tax on Carbonated Drinks:** Unfortunately, carbonated drinks, which are highly damaging to the human body, are cheaper than milk in Pakistan. One liter of milk costs around 250pkr, while one liter of carbonated drink costs 140pkr. The government can increase tax levies on carbonated drinks to increase revenue. This proposed increase in revenue through imposing a tax on carbonated drinks will not only discourage their consumption but also positively impact people's health.

**Levy of Tax on Food Items Containing High Fat and Sugar Content:** Food items containing high proportion of sugar and fat like frozen desserts, salted snacks, bakery items and instant noodles are hazardous for human health. Instead of levying taxes on healthy food necessities government should discourage the consumption of unhealthy food items by imposing high rate of duty and taxes on edible items containing high sugar and fat content. Food items with high sugar and fat ratio are prone to cause diabetes, high blood pressure, heart disease and organ failure in human beings. It is the key responsibility of government to take measures to popularize healthy eating habits among citizens and take preventive steps to dispirit the use of unhealthy food commodities.

**Imposition of Tax on Processed Food:** Processed food also negatively affects human health and makes people prone to many health conditions, such as heart disease, obesity, diabetes, and high blood pressure. Impositions of heavy taxes not only reduce the general public's consumption of processed food but also help increase the levy of taxes.

**Increasing Export of Dairy Products:** As the fourth largest producer of milk, Pakistan has a high potential for exporting milk and related dairy items. If policies are introduced to encourage foreign investment in the dairy industry, it will not only increase revenue for the government exchequer but also generate job opportunities and help to grant subsidies for the local sale and consumption of milk and other relevant dairy products.

### **Conclusion**

Milk is an essential dairy staple, and its importance for good physical and cognitive health cannot be undermined at any cost. In a country where a large proportion of the population suffers from anemia, malnourishment, and undernutrition, costly milk is highly undesirable. Any policy that compromises the general public's health cannot be appreciated at all. Instead of taxing health-deteriorating food items, the recent imposition of 18% GST on packaged milk in Pakistan made 1 liter of milk costlier than Paris and many other developed countries. The imposition of this tax cannot be justified anyhow. What to talk about the lower income class of the country, levying this tax, even the middle income people are forced to either reduce their milk consumption or look for cheaper alternatives. Both the options considered by people due to this unjustifiable tax have severe socio-economic repercussions for the country long-term. It will further deteriorate the public's general health by depriving them of economical access to basic dairy needs. The government should reconsider this tax policy and look for alternative options to generate revenue for different developmental schemes. It is highly immoral to deprive the people of their fundamental right to have economic access to quality food of daily need.

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