

**GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
CENTRAL BOARD OF REVENUE**

Islamabad, the 18th June, 2001

**NOTIFICATION
(CUSTOMS)**

S.R.O. 450(I)/2001.-¹ [In exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), section 50 of the Sales Tax Act, 1990, section 40 of the Federal Excise Act, 2005 and section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), the Federal Board of Revenue is pleased to make the following rules, namely:-]

.

**CHAPTER XII
EXPORTS**

**SUB CHAPTER (1)
THE DRAWBACK (SAME STATE GOODS)**

.

.

218. Repayment of duty as drawback in respect of motor vehicles taken into use between their importation and subsequent exportation shall be made according to the period and the amount specified in the Table below;

TABLE

S. No.	Length of period between date of importation or clearance from bond, as the case may be, and date of shipment for re-exportation.	Amount of duty to be paid as drawback,
(1)	(2)	(3)
1.	Not more than 4 months.	75% of the duty
2.	More than 4 months but not more than 8 months.	60% of the duty
3.	More than 8 months but not more than 12 months.	50% of the duty
4.	More than 12 months but not more than 24 months.	25 % of the duty
5.	More than 24 months but not more than 36 months.	10% of the duty
6.	More than 36 months.	Nil.

¹ Existing preamble substituted and shall be deemed always to have been so substituted vide SRO 831(I)/2018 dated 2nd July, 2018. At the time of substitution was as under:-
“In exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), the Central Board of Revenue is pleased to make the following rules, namely:--”