

**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:-]

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**CHAPTER XII
EXPORTS**

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**SUB-CHAPTER (2)
DUTY DRAWBACK (CLAIM PAYMENT)**

220. Definitions.-In this sub-chapter, unless there is anything repugnant in the subject or context-

- (a) "act" mean the Customs Act, 1969 (IV of 1969) ²[***];
- (b) "complete claim documents" means required documents for processing and sanctioning of duty drawback claims, namely:-
 - (i) application for export duty drawback ³[***];
 - (ii) calculation sheet;
 - (iii) bank credit advice-In case of non-submission of bank credit advice, a bank guarantee equivalent to the duty-drawback shall be submitted in lieu thereof. In absence of either the bank credit advice or bank guarantee, attested copy of LC shall be submitted in case of exports made against letter of credit;
 - (iv) air ways bill, Bill of Lading, Postal receipt or Cross Border Certificate;
 - (v) customs certified invoice;
 - (vi) packing list (if any);
- ⁴[***]
- (viii) quadruplicate copy of bill of export/shipping bill containing customs examination report and bearing complete postal address of exporter and National Tax Number;
- (ix) for payment through banks. Pre-receipted duty drawback proforma and under taking, as per format Annex-A or Annex-B as laid down in State Bank's circular No. 76; and

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:--"

² Omitted for the words " , and Federal Excise Act 2005 " vide SRO 714(I)/2020, dated 11th August, 2020.

³ Omitted for the words "declaring their category" vide SRO 714(I)/2020, dated 11th August, 2020.

⁴ Sub-clause (vii) was omitted vide SRO 714(I)/2020, dated 11th August, 2020. At the time of omission sub-clause (vii) was as under:

"(vii) photo state copy of Exchange Bulletin, or its authenticated copy, showing rate or rates prevailing on the day prior to the registration of the shipping bill;"

⁵[***]

- (c) "Duty drawback" means a claim of refund of import duty, ⁶[***] as envisaged in clause (c) of section 21, sections 37, 39, 40 and 41 of the Customs Act, 1969, ⁷[***];
- (d) "Exporter" includes a person who exports goods to any country including Export Processing Zones in Pakistan and files duty drawback claims, ⁸[***];
- (e) "Exported goods" means exported items to any foreign country including Export Processing Zones in Pakistan ⁹[***]; and
- (f) the words and expressions used and not defined herein shall have the meanings assigned to them in the Acts.

5 Sub-clause (x) was omitted vide SRO 714(I)/2020, dated 11th August, 2020. At the time of omission sub-clause (x) was as under:

“(x) for payments -to be made through customs treasury. Proformas of rebate payment orders shall be submitted;”

6 Omitted for the words “excise duty” vide SRO 714(I)/2020, dated 11th August, 2020.

7 Omitted for the words “and rule 12 and 12(A) of Central Excise Rules, 1944,” vide SRO 714(I)/2020, dated 11th August, 2020.

8 Omitted the words “except for export to Afghanistan and through Afghanistan to Central Asian Republics” vide SRO 1603(I)/2021, dated 6th December, 2021.

9 The words “except to Afghanistan via land route and through Afghanistan to Central Asian Republics” were omitted vide SRO 1345(I)/2012 dated 24th October, 2012