

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

Islamabad, the 18<sup>th</sup> June, 2001

**NOTIFICATION  
(CUSTOMS)**

**S.R.O. 450(I)/2001.-**<sup>1</sup>[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)**

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<sup>2</sup>[222. **Time frame for payment of duty drawback.**-The duty drawback payment of such claims that are complete in all respects shall be made on FIFO basis taking into account the date of filing of claim.]

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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 Rule 222 was substituted vide SRO 714(I)/2020, dated 11<sup>th</sup> August, 2020. At the time of substitution rule 222 was as under:

“222. **Time frame for payment of duty drawback.**-(1) All exporters falling under category "GOLD" shall be allowed duty drawback within seventy two hours from the date of receipt of requisite complete claim documents.

(2) Exporters falling under category "SILVER" shall be allowed duty drawback within fifteen days from the date of receipt of requisite complete claim documents.

(3) The refund claims of exporters falling under category "OTHER" shall be sanctioned only after thorough scrutiny and verification.

(4) Notwithstanding anything contained in sub rules (1), (2) and (3), if the exporter so opts, 70% of the sanctioned amount shall be paid within twenty-four hours subject to submission of complete claim documents as defined in clause (b) of rule 2 of the rules and the rest 30% shall be paid within thirty days after thorough scrutiny and verification.”