

**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)**

²[***]

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 223 was omitted vide SRO 714(I)/2020, dated 11th August, 2020. At the time of omission rule 223 was as under:

“223. **Review of category.**-(1) If a person in a lower category improves whether on the basis of audit or on the basis of aging, or on the basis of other prescribed criteria, his category-rating shall be upgraded accordingly after a review by the Collector on the basis of recommendation of a Committee comprising of representative of Export Promotion Bureau, Collectorate in which the exporter is registered, Chamber of Jurisdiction of exporter's business and a representative of the relevant Export Association of which the exporter is a member:

Provided that the review of category of an exporter for the purposes of up-gradation shall be done only once in six months subject to completion of the period of eighteen months in a particular category

(2) The Review Committee shall meet every month to review the category:-

(a) on a reference from any organization for downgrading of rating or category of any exporter; and
(b) on a references from any exporter for up-gradation of his rated category.”