

**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)**

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²[**224. Monthly reporting.**-(1) A consolidated discrepancy report shall be sent by the Collector to SBP on monthly basis.

(2) SBP shall also send a scroll of all the duty drawback payments made to the exporters.]

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 224 was substituted vide SRO 714(I)/2020, dated 11th August, 2020. At the time of substitution rule 224 was as under:

“224. Monthly reporting.-The disposal of duty drawback claims shall be reported by the Collector monthly to the Chief (DDS) CBR and Directorate General of Research and Statistics of the Central Board of Revenue, giving the details of disposal for each category and pendency, if any, along with reasons thereof, by the 5th of each month for each preceding month.”