

**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 (3)
EXPORT PROCESSING ZONE**

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228. Export of goods from the Zones.-(1) Any goods removed from a Zone for exportation shall be exported under the export procedure as laid down in the Act and the rules made there under²[***]

(2) Goods cleared for export shall be forwarded to the exporting station under Customs supervision, a pass shall be sent with the goods, specifying the name of the Exporter and the clearing agent, if any, number of vehicles, description and quantity of goods with the marks and numbers and, on receipt of the goods at the exporting station, the officer of Customs allowing the export of goods shall retain the pass.

(3) All Customs formalities regarding removal of goods from the Tariff Area shall be completed at the main Customs Check Post or any place within the Zone approved for this purpose by the Collector of Customs.

(4) Export Processing Zones manufacturers shall be treated at par with the bonded manufacturers in tariff area.

³[(5) The units established in the Export Processing Zones⁴ [⁵[excluding the units as mentioned in the table below] shall export only up to twenty per cent of their total production to tariff areas in Pakistan while eighty per cent shall be exported to other countries⁶ [.⁷[The condition of supply of twenty percent of the total production to tariff area shall not include the supplies made from the EPZ to tariff area under SRO 492(I)/2009 dated 13.06.2009 or DTRE scheme or Manufacturing

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 The words, letters full stop, figures and comma “and documentation shall be completed on the basis of exemption from duties and taxes under the Board’s Notification No. S.R.O. 881(I)/80, dated the 23rd August, 1980” were omitted vide SRO 461(I)/2004 dated 12th June, 2004

³ New sub-rule (5) was added vide SRO 461(I)/2004 dated 12th June, 2004

⁴ Inserted vide SRO 23(I)/2006 dated 5th January, 2006

⁵ Substituted for the words “excluding M/s Al-Tuwairqi Steel Mills Karachi” vide SRO 483(I)/2007 dated 9th June, 2007

⁶ Substituted for the full stop vide SRO 240(I)/2006 dated 13th March, 2006

⁷ Added vide SRO 831(I)/2018 dated 2nd July, 2018

Bond scheme or Export Oriented Units scheme, as the case may be, as the same are used for manufacture of goods which are eventually exported out of Pakistan.]]]

⁸[Provided that the limit of twenty per Cent on exports to tariff areas in Pakistan shall not apply to the goods supplied free of charge for relief operations in earthquake hit areas through Federal Relief Commissioner or NGOs approved by the Economic Affairs Division, Government of Pakistan.]

⁹[TABLE

S. No.	Name of Unit	Maximum level of Export to tariff area
(1)	(2)	(3)
1.	M/s Al-Tuwairqi Steel Mills, Karachi.	100% of the production
2.	M/s Filling & Packing Material Manufacturing Company (FIPCO), Karachi.	50% of the production.
¹⁰ [3.	M/s MRDL Saindak1	100% of the productions of magnetite concentrate to Pakistan Steel.]
¹¹ [4	Units established in the Export Processing Zone, Gawadar.	50% of the production]
¹² [5	Units established in the Export Processing Zone, Risalpur.	30% of the production]

8 Proviso was added vide SRO 240(I)/2006 dated 13th March, 2006

9 Added vide SRO 483(I)/2007 dated 9th June, 2007

10 Added vide SRO 176(I)/2008 dated 19th February, 2009

11 Inserted vide SRO 600(I)/2009 dated 26th June, 2009

12 Inserted vide SRO 124(I)/2010 dated 1ST March, 2010