

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

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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 (3)  
EXPORT PROCESSING ZONE**

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<sup>2</sup>[**230A. Subcontracting from units of the tariff area.**-Manufacturing Units operating in a zone and having in house manufacturing facility but requiring some part of manufacturing process to be done in tariff area shall, subject to the law for the time being in force, be allowed to undertake sub-contracting from the units located in the tariff area with the prior permission of the Collector of Customs on such conditions, restrictions and limitations as may be prescribed by the Collector or as otherwise provided in the Act or the rules made thereunder:

Provided that the manufacturer at the time of applying for sub-contracting shall declare in his application about the process that he intends to get done from a vendor, along-with particulars of the vendor. The vendor shall have a valid sales tax registration being a manufacturer and his name shall be appearing in the sales tax active taxpayers list. The vendor shall have in-house manufacturing facility to perform the stated manufacturing process. The vendor shall not be changed or added except with prior permission of the Deputy Collector or Assistant Collector concerned. Two sealed and signed samples of the goods shall be retained at the time of the movement of the goods for vending and the same shall be handed over on arrival of the goods after the stated work has been carried on the goods.]

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1 Existing preamble substituted and shall be deemed always to have been so substituted vide SRO 831(I)/2018 dated 2<sup>nd</sup> 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 Added vide SRO 935(I)/2021 dated 16<sup>th</sup> July, 2021.