

**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 5
RELEASE OF RAW HIDES FOR MANUFACTURE OF
EXPORTABLE GOODS**

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265. The Collector of Customs may, on the application of an importer of dutiable goods, hereinafter referred to as raw materials, who intends to use the raw materials in the manufacture of goods which are wholly meant for export and makes a declaration to that effect, allow the importer to clear the raw materials, without payment of duty, under bond to a factory which is a private warehouse licensed under the Customs Act, 1969 (IV of 1969).

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:--”