

**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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266. (1) Before removal of raw materials for manufacture, the importer shall apply to the Collector within whose jurisdiction the manufacturing bond is located with a Master Specimen Card which should show specimens of all the imported items with complete details of the bill of entry: Before exporting the finished product the same importer shall apply and get a copy of a certified Analysis Card which shall show the quantity of raw materials required for the manufacture of a unit of the goods meant for export; Input, output ratio and wastages, however, shall be mentioned on the analysis card.

(2) The Collector concerned shall retain one copy of the certified analysis card and hand over one such copy to the importer to be produced by him at the time of export clearance of finished goods, and one such copy of certified analysis card is also to be given to,--

- (a) the export station for retention in the export section thereof for the purpose of comparison with the manufactured goods at the time of their export; and
- (b) the officer-in-charge of the warehouse on the factory premises.

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:--”