

**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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272. The importer shall maintain proper accounts of the imports, production, export and wastages of the raw materials and finished goods to the satisfaction of the Collector of Customs in separate parts of a register in the following form or in such other form as the Central Board of Revenue may direct, namely:--

**PART I
(MATERIALS IN BOND)**

Vessel's name.

- (i) IGM No. and date.
- (ii) No. of bill of entry and date.
- (iii) Description of materials.
- (iv) Quantity received.
- (v) Value and amount of duties and taxes.
- (vi) No. of packages received.

Date of receipt.

Officer's signature and date

**PART II
(IN PRODUCTION)**

- (i) Quantity issued for manufacture.
- (ii) Quantity of the goods manufactured.
- (iii) Quantity of goods manufactured for export.

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:--"

- (iv) No. of cases packed, sealed and stored in the finished goods in bond for export.
- (v) Quantity of each case for export and case No.
- (vi) Quantity of goods found defective.
- (vii) Quantity of wastage fit to be destroyed.
- (viii) Officer's signature and date.

PART III
(FINISHED GOODS IN BOND)

- (i) No. of cases transferred in the finished goods in bond.
- (ii) Quantity of goods in each case and case No.
- (iii) Quantity of goods shipped.
- (iv) Reference No. of shipping documents.
- (v) Quantity in goods for export in balance in bond.
- (vi) Officer's signature and date.

PART IV
(WASTAGE AND DEFECTIVE PRODUCTS)

- (i) Quantity of goods found defective on manufacture.
- (ii) Quantity of raw materials related to the goods found defective.
- (iii) Amount of duties and taxes paid.
- (iv) Ex-bond for home-consumption bill of entry No. and date.
- (v) Quantity of wastages destroyed.
- (vi) Officer's signature and date.