

**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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²[**SUB-CHAPTER 7
DUTY AND TAX REMISSION FOR EXPORTS**

296. Definitions.-(1) In this sub-Chapter, unless there is anything repugnant in the subject or context,--

- (a) “acquisition” means import or purchase of foreign origin goods including banned or restricted items within the scope and extent of this sub-chapter or procurement of locally manufactured goods and taxable or excisable services covered under this sub-Chapter provided that acquisition of banned or restricted items shall be subject to prior permission from the Ministry of Commerce;
- (b) “Act” means the Customs Act, 1969 (IV of 1969), the ³[Federal Excise Act, 2005] and the Sales Tax Act, 1990;
- (c) “Appendix” means an Appendix to this sub-Chapter;
- (d) “DTRE” means duty and tax remission for exports;
- (e) “DTRE applicant” means a person who files an application in the form set out in Appendix I for grant of facilities under this sub-Chapter;
- (f) “DTRE user” means a person who has been approved for availing facilities under this sub-chapter by the concerned Regulatory ⁴[Authority];
- ⁵[(ff) “engineering goods” includes goods classified under Chapter 72 to Chapter 96 of the First Schedule of Customs Act, 1969 or as approved by the Engineering Development Board (EDB);]
- (g) “export” includes supply of goods,—
 - (i) by an indirect exporter to a direct exporter;

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 Substituted for sub-Chapter 7 vide SRO 563(I)/2005 dated 6th June, 2005

³ Substituted for the words, comma, brackets and figures “Central Excises Act, 1944 (I of 1944)” vide SRO 493(I)/2009 dated 13th June, 2009

⁴ Substituted for the word “Collector” vide SRO 994(I)/2019 dated 4th September, 2019.

⁵ Inserted vide SRO 506(I)/2007 dated 9th June, 2007

⁶[***]

⁷[(iii) to industrial units, projects, institutions, agencies and organizations, entitled to import the same at concessionary rates; and]

(iv) to export processing zones;

(h) “indirect exporter” means a person who has a firm contract or export purchase order from a direct exporter for the manufacture and supply of goods to such exporter;

(i) “input goods” means goods and includes services eligible for acquisition and also includes,—

(a) trims and accessories;

(b) electricity and gas on which sales tax has been paid; and

(c) furnace or diesel oil ⁸[or coal] ⁹[or coke of coal or carbon blocks] for the generation of electricity ¹⁰[energy] used or consumed in the manufacture of output goods for export under this sub-chapter;

(j) “import” includes purchase of input goods from export processing zone ¹¹[or export oriented units operating under Notification No. S.R.O. 327(I)/2008, dated the 29th March, 2008] or from a private or public bonded warehouse including manufacturing bond but excluding diplomatic bond;

(k) “Ordinance” means the Income Tax Ordinance, 2001 (XLIX of 2001);

(l) “Pakistan Customs Computerized System (PACCS)” means the Customs Computerized System as defined in clause (ia) of section 2 of the Customs Act, 1969 (IV of 1969);

¹²[(m) “Regulatory Authority” means the Collector of Customs in whose jurisdiction the place of business or manufacturing unit of DTRE applicant, duly registered under the Sales Tax Act, 1990, is located. The Collector may designate an Additional Collector as Regulatory Authority for such cases where total duty and taxes remitted under DTRE approval is upto fifty million Rupees;]

¹³[(n) “utilization period” means the period commencing from the date of approval of DTRE application till the date of export of output goods under this sub-Chapter.]

(2) The words and expressions used but not defined in sub-rule (1) shall have the meaning assigned to them in the Act or, as the case may be, the Ordinance.

6 Sub-clause (ii) was omitted vide SRO 1763(I)/2022 dated 22nd September, 2022. At the time of omission sub-clause (ii) was as under:-

“(ii) against international tenders either to supply locally or to export abroad;”

7 Sub-clause (iii) was substituted vide SRO 1763(I)/2022 dated 22nd September, 2022. At the time of substitution sub-clause (iii) was as under:-

“(iii) to projects or sectors entitled to import or purchase such goods free of duties and taxes; and”

8 Inserted vide SRO 831(I)/2018 dated 2nd July, 2018

9 Inserted vide SRO 445(I)/2019 dated 9th April, 2019

10 Inserted vide SRO 831(I)/2018 dated 2nd July, 2018

11 Inserted vide SRO 445(I)/2019 dated 9th April, 2019

12 Clause (m) was substituted vide SRO 994(I)/2019 dated 4th September, 2019. At the time of substitution clause (m) was as under:-

“(m) “Regulatory Collector” means the Collector of Customs in whose jurisdiction the place of business or manufacturing unit of the DTRE applicant, duly registered under the Sales Tax Act, 1990, is located;”

13 Substituted for clause (n) vide SRO 506(I)/2007 dated 9th June, 2007