

**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**

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- 297. Scope of DTRE facility.-**(1) The DTRE facility under this sub-Chapter shall be available to,
- (a) the persons registered under the Sales Tax Act, 1990, as exporters;
 - (b) the persons who make value-addition in the manufacture and export of goods in accordance with the prevalent value-addition of the relevant industry;
 - (c) those who act or intend to act as contracted vendors of foreign manufacturers or foreign buyers; and
 - (d) commercial exporters engaged in the purchase and export of goods in same state either after packing or otherwise.
- (2) The DTRE facility under this sub-Chapter shall not be admissible to,—
- ³[(a) raw sugar and cooking oil or vegetable ghee or their raw materials:
Provided that notwithstanding anything contained elsewhere in these rules,—
 - “(i) the DTRE facility shall be allowed on the manufacturer-cum-exports of ghee only ⁴[***] ⁵[***]
 - ⁶[(ii) the DTRE facility shall be allowed to the manufacturers-cum-exporters to acquire raw materials for the manufacture and export of Vegetable Ghee not exceeding 1000 Metric Tons ⁷[per month];]

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 clause (a) vide SRO 1130(I)/2010 dated 13th December, 2010

⁴ Omitted for the words “and in respect of only those units which are located in the provinces of Khyber Pakhtunkhwa and Balochistan” vide SRO 445(I)/2019 dated 9th April, 2019

⁵ The words “excluding the areas of Hattar and Hub” were omitted vide SRO (I)/2013 dated 25th March, 2013

⁶ Substituted for sub-clause (ii) vide SRO (I)/2013 dated 25th March, 2013

⁷ Inserted vide SRO 661(I)/2015 dated 8th July, 2015

- (iii) the time limit shall be ninety days for utilizing the imported palm oil and this period shall counted from the date of import General Manifest (IGM) to export date of the consignment; and
 - (iv) the exports of ghee shall be allowed in foreign currency only ;and]
- (b) the goods which are banned or restricted under the prevalent Import and Export Policy Orders on account of national security, public health and cultural, moral or religious considerations.