

**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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299. Input-output ratios and wastages.-(1) In case of goods other than same-state goods, the input-output ratios and wastages under this sub-chapter shall be declared by the applicant as per Appendix I.

(2) Tags and printed materials supplied by a foreign supplier without involvement of foreign exchange from Pakistan shall be allowed to be imported without any quantitative restriction for the purpose of this sub-Chapter.

³[(3) The Regulatory ⁴[Authority] ⁵[⁶may], within seven days of] receipt of an application under this sub-Chapter, refer such application to Input Output Coefficient Organization (IOCO) for determination of input-output ratios and wastages, except an application in respect of engineering goods, which shall be referred to EDB, before granting DTRE approval.

⁷[(4) IOCO or, as the case may be, EDB upon receipt of a reference from the Regulatory ⁸[Authority], shall determine input-output ratios and wastages, as may be deemed appropriate, and forward their findings to the Regulatory ⁹[Authority] within a period of thirty days, or such shorter period as may be specified by the Regulatory ¹⁰[Authority] in any specific case:

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

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

5 Substituted for the words and coma "may, upon" vide SRO 510(I)/2010 dated 11th June, 2010

6 Substituted for the word "shall" vide SRO 581(I)/2010 dated 24th June, 2010

7 Substituted for sub-rule (4) vide SRO 581(I)/2010 dated 24th June, 2010

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

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

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

¹¹[Provided that if there is no change in previously determined input and output ratio, then the Regulatory ¹²[Authority] shall uphold the previously determined input-output ratios without sending it to IOCO:

Provided further that the Regulatory ¹³[Authority] may grant provisional DTRE approval pending receipt of response from IOCO or, as the case may be, EDB in this behalf. Such provisional approval shall not in any case be delayed beyond three days after expiry of the due date of receipt of response from IOCO or, as the case may be, EDB:

Provided also that quantity equivalent to hundred percent capacity of the producing or manufacturing unit may be approved provisionally by the Regulatory ¹⁴[Authority], as applied by DTRE user, however upto fifty percent quantity may be allowed to be used by the time IOCO or EDB determines output and input ratios.]

(5) In case the IOCO or, as the case may be, EDB fail to forward their findings to the Regulatory ¹⁵[Authority] within the prescribed period, the input-output ratios and wastages, as determined provisionally, by the Regulatory ¹⁶[Authority] shall be deemed to be final till such time that the Regulatory ¹⁷[Authority] revises them upon receipt of the aforesaid report at some later stage or for any other reason to be recorded in writing:

Provided that no revision shall be made beyond the expiry of utilization period of input goods as mentioned in rule 305.]

11 *Provisos was substituted vide SRO 445(I)/2019 dated 9th April, 2019. At the time of substitution the provisos was as under:-*

“Provided that the Regulatory Collector may grant provisional DTRE approval pending receipt of response from IOCO or, as the case may be, EDB in this behalf. Such provisional approval shall in any case not be delayed beyond three days after expiry of the due date of receipt of response from IOCO or, as the case may be, EDB:

Provided further that quantity equivalent to 100% capacity of the producing or manufacturing unit may be approved provisionally by the Regulatory Collector, as applied by the DTRE user, however upto fifty percent quantity may be allowed to be used by the time IOCO or EDB determines input/output ratios.”

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

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

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

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

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

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