

**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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³[302A. **Drawal of samples.**-⁴[Three samples] of imported input goods and output goods meant for export shall be drawn ⁵[from such consignments selected for physical examination through the Customs Computerized System,] at the time of import and export, respectively in the presence of Assistant Collector or Deputy Collector, incharge of concerned Customs station, which shall be signed by such Assistant Collector or Deputy Collector and DTRE approval number and date shall be endorsed thereon. ⁶[One such signed or endorsed sample in sealed form shall be handed over to the DTRE user or his clearing agent to ensure presenting the same at the time of export for identification purpose. The second sample shall be retained in the Collectorate of Import and third sample shall be sent to the ⁷[Regulatory Authority] for record and cross matching or any other purpose as required.]The Assistant Collector or Deputy Collector incharge of concerned Customs station, shall inform the ⁸[Regulatory Authority] about the cases where description or other material particulars in respect of imported input goods or output goods meant for export are different from that declared in Appendix-I and may proceed against the DTRE user in accordance with law ⁹[:]]

¹⁰[Provided that in case of a series of identical consignments in which same input goods have been used and export goods are also identical, only one sample may be drawn, if considered sufficient by superintendent or principal appraiser for the purpose of verification of consumption of input goods:]

¹¹[Provided ¹²[further] in cases of high value or heavy machinery components or items where

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

4 Substituted for the word “Samples” vide SRO 510(I)/2010 dated 11th June, 2010

5 Inserted vide SRO 564(I)/2017 dated 1st July, 2017

6 Inserted vide SRO 510(I)/2010 dated 11th June, 2010

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

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

9 Substituted for the full stop vide SRO 1300(I)/2008 dated 29th December, 2008

10 Proviso vide SRO 510(I)/2010 dated 11th June, 2010

11 Added vide SRO 1300(I)/2008 dated 29th December, 2008

12 Inserted vide SRO 510(I)/2010 dated 11th June, 2010

drawal of sample is not feasible, in lieu of such drawal of samples, the Assistant Collector or Deputy Collector in charge of Customs import station or, as the case may be, Customs export station shall--

- (a) examine all such consignments and ascertain copies of literature which may comprise catalogues, manuals, brochures, product information leaflets etc. which reasonably explain the specifications of goods for import, or as the case may be, export, under DTRE. Such literature shall bear signature and stamp of DTRE user along with particulars such as user's name, DTRE approval number and date, GD number and date, etc;
- (b) sign such literature and endorse the same to the relevant Regulatory Collectorate, the Customs import station, or as the case may be, the Customs export station and the DTRE user; and
- (c) before allowing release of consignments for export under the DTRE facility, compare literature of the imported raw materials, received from relevant Customs import station with the certified ones provided by the DTRE user for finished goods in order to satisfy himself that the finished goods have been manufactured or produced using such imported raw materials and endorse the same in the examination report and in case of any discrepancy in description or other material particulars therein, he shall immediately inform the ¹³[Regulatory Authority] about such cases and proceed against the DTRE user in accordance with law.]

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