

**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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302. Acquisition of duty free input goods.-(1) A DTRE user shall be entitled to acquire input goods without payment of customs duty, excise duty, sales tax or withholding tax in accordance with his DTRE approval, and all such acquisitions shall be fed into PACCS in the following manner, namely:-

- (a) if imported, these shall be fed into PACCS as per Appendix-IV by the Collectorate through which such input goods have been cleared; and
 - (b) local input goods shall be reported by the DTRE user to the Regulatory³[Authority]⁴[, within seven days of its acquisition] for feeding into PACCS as per Appendix IV.
- (2) The input goods manufactured or produced in excisable premises shall be supplied against a valid document prescribed under the⁵[Federal Excise Act, 2005] or the rules made there under.
- (3) The Regulatory⁶[Authority] may allow a DTRE user to utilize his duty and tax-free acquired input goods for his new approval if his previous DTRE approval has been cancelled due to pre-mature termination or cancellation of the export or supply contract of such input goods have been rendered surplus for any valid reason and each such approval shall be fed by the⁷[Authority] into PACCS as per Appendix II.

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

⁴ Inserted vide SRO 510(I)/2010 dated 11th June, 2010

⁵ Substituted for the words, comma, brackets and figures "Central Excises Act, 1944 (I of 1944)" vide SRO 493(I)/2009 dated 13th June, 2009

⁶ Substituted for the word "Collector" vide SRO 994(I)/2019 dated 4th September, 2019.

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