

**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[**304A. Facility of vendor.**-The DTRE user may remove input or semi-finished goods out of his premises for manufacture or processing by the vendors after intimating the ⁴[Authority] in the form as set out in Appendix-V to this chapter:

Provided that the DTRE applicant, at the time of applying for DTRE Approval, shall declare in his application about the process that he intends to get done from a vendor, alongwith particulars of the vendor. The vendor shall have a valid Sales Tax Registration and his name shall be appearing in the Sales Tax Active taxpayers list. The vendor shall have in-house manufacturing facility to perform the stated manufacturing process. The vendor shall not be changed or added except with prior permission of the Regulatory ⁵[Authority]. However, the said vending facility shall not be available for the weaving of fabric from yarn:

Provided further that the finished goods may be removed directly for export by the exporter from the vendor premises to the customs port of export.]

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 831(I)/2018 dated 2nd July, 2018

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

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