

**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:-]

.
.
**CHAPTER XII
EXPORTS**

.
.
²[**SUB-CHAPTER 7
DUTY AND TAX REMISSION FOR EXPORTS**

.
.

306. Export of manufactured goods.-A bill of export or goods declaration filed for the export of a DTRE consignment under this sub-chapter shall contain the DTRE approval number and shall be subject to all formalities for other declarations or endorsements, if any, and the procedure in respect of processing and examination of export goods, for the time being in force, shall be observed and on export of such goods the respective Collectorate of Customs shall feed the requisite information into³[WeBOC] against the DTRE approval number as per Appendix IV:

Provided that no bill of export or goods declaration shall be filed for supply of goods against international tenders or to exempt projects or sectors in Pakistan:

Provided further that supplies against international tenders or to exempt projects or sectors in Pakistan or from indirect exporter to direct exporter shall be reported by the DTRE user to the Regulatory⁴[Authority] who shall enter the relevant particulars into⁵[WeBOC] as per Appendix-IV

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 “PACCS” vide SRO 994(I)/2019 dated 4th September, 2019.

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

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