

**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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307B. Refund of sales tax.-Refund of sales tax on electricity or gas or services utilized as input goods for DTRE purpose or inputs covered under rule 303 or in respect of goods supplied in terms of sub-rule (2) of rule 304 shall be admissible to a DTRE user or as the case may be, to a registered person as admissible under the Sales Tax Act, 1990:

Provided that the DTRE user shall be entitled to refund of sales tax on the acquisitions of tax paid input goods if the value of such goods other than electricity, gas and services does not exceed 20% of the total value of DTRE approval

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