

**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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307D. Reconciliation statement.-Within sixty days of the expiry of utilization period allowed under this sub-chapter, or earlier after export, a DTRE user shall file to the ³[Regulatory ⁴[Authority]] a reconciliation statement in the form as set out in Appendix III.

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 words “Duty Suspension Audit Office” vide SRO 1100(I)/2005 dated 24th October, 2005

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