

**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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307H. Saving,-(1)All fully or partially unutilized DTRE approvals, if otherwise in order and correct, issued under sub-Chapter 7 substituted by this sub-Chapter shall be deemed to have been validly issued under this sub-Chapter.

(2) Utilization period in the case of approvals of DTRE granted upto 8th June, 2007, shall remain the same as was in force on and prior to the said date.]

APPENDIX I

[See sub-rule (1) of rule298]
[Information as below to be
provided through ³[WeBOC]
over the Web]

Application for Duty & Tax Remission for Exports

(a) PARTICULARS OF THE EXPORTER:

NAME :			
E-MAIL:			
ADDRESS (REGISTERED OFFICE):			
TELEPHONE NO.		FAX NO.	
MANUFACTURING PREMISES :			
TELEPHONE NO.		FAX NO.	
LOCATION OF STORAGE FACILITIES (IF DIFFERENT) :			

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.

N.T.N NO :	G.S.T. NO :
EXPORTER STATUS ☐ DIRECT ☐ INDIRECT ☐ COMMERCIAL	DTRE APPLICATION ☐ CONTRACT- BASED ☐ PERFORMANCE- BASED

Approval No. of Direct Exporter _____ (only in case of Indirect Exporter)

(b) PARTICULARS OF THE GOODS INTENDED TO BE EXPORTED:

S. No.	PCT Headings.	Description.	Quantity.	Value.

(c) PARTICULARS OF THE INPUT GOODS INTENDED TO BE IMPORTED:

S. No.	PCT Headings.	Description.	Quantity.	Value.

(d) PARTICULARS OF THE INPUT GOODS INTENDED TO BE LOCALLY PROCURED:

S. No.	PCT Headings.	Description.	Quantity.	Value.

(e) PARTICULARS OF THE INPUT GOODS TO BE ACQUIRED AGAINST CLAIM OF DUTY DRAWBACK:

S. No.	Description	PCT Headings	Quantity	Value	% as of total Input goods.	Number of DDB Notification.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Total					

(f) INPUT – OUTPUT RATIOS:

S. No.	Description/PCT Heading of goods intended to be exported.	Unit of production of goods intended to be exported.	Description/PCT of input goods.	Quantity of input goods per unit of production.	Extent of Wastages

APPENDIX II

[See sub-rule (1) of rule 300, sub-rules (1) and (3) of rule 301, sub-rule (3) of rule 302, and proviso to sub-rule (2) of rule 307A]

[Information as below to be provided through ⁴[WeBOC] over the Web]

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

Application for amendment, suspension or cancellation of Duty & Tax Remission for Exports, and approval by Regulatory ⁵[Authority] to utilize duty and taxes-free acquired inputs for new approval, and information and approval in respect of supplies against international tenders, and supplies to exempt projects or sectors.

(a) PARTICULARS OF THE EXPORTER:

☐	☐
Active	Inactive

Approval No. _____

NAME :	
N.T.N NO :	G.S.T. NO :

(b) PARTICULARS OF THE GOODS ALLOWED TO BE EXPORTED:

S. No.	PCT Headings.	Description.	Quantity.

(c) PARTICULARS OF THE INPUT GOODS ALLOWED TO BE IMPORTED:

S. No.	PCT Headings.	Description.	Quantity.

(d) PARTICULARS OF THE INPUT GOODS ALLOWED TO BE LOCALLY PROCURED:

S. No.	PCT Headings.	Description.	Quantity.

(e) PARTICULARS OF THE INPUT GOODS ALLOWED TO BE ACQUIRED AGAINST CLAIM OF DUTY DRAWBACK:

S. No.	Description	PCT Headings	Quantity	% as of total Input goods.
(1)	(2)	(3)	(4)	(6)
	Total:			

APPENDIX III

[See rule 307D]

RECONCILIATION FORM
Duty & Tax Remission for Exports

For Office Use only Receipt No. Date

NAME OF EXPORTER:
DTFRE APPROVAL NO. & DATE:
ISSUING COLLECTORATE:

(a) PARTICULARS OF THE GOODS EXPORTED:

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

S. No.	PCT Headings.	Description.	Quantity.	Value.

(b) PARTICULARS OF THE INPUT GOODS:

S. No.	PCT Headings.	Description.	Quantity.	Value.

(c) INPUT – OUTPUT RATIOS:

S. No.	Description/PCT of goods exported	Unit of production of goods exported	Description/PCT of inputs	Quantity of input GOODS per unit of production	Extent of Wastages

(d) AMOUNT OF DUTIES/TAXES LEVIABLE ON INPUT GOODS:

S. No.	PCT Heading of input goods.	Import duty.	Sales Tax.	⁶ [Federal] Excise Duty.	Withholding tax.	Other.	Total.

Name & Designation: _____

Exporter's Signature & Stamp

N.I.C. No.:

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For Office Use Only

APPROVAL NO _____

APPROVED

☐

YES

☐

NO.

DATE _____

EXPIRY DATE _____

Appendix IV

[See sub-rule (1) of rule 302]

Imported Input Goods

(To be filled by the Collectorate through which import is cleared)

(1)

DTRE approval No.:				NTN of DTRE User:			
S. No.	PCT Heading.	Description.	Qty allowed for import.	Qty imported.	Balance qty.	Imported vide GD No.	GD date.

Exported Goods (including EPZ)

(To be filled by the Collectorate through which export is cleared)

(2)

DTRE approval No.:				NTN of DTRE User:			
S. No.	PCT Heading	Description	Qty allowed for export.	Qty exported.	Balance qty.	Exported vide GD No.	GD date.

6 Substituted for the word "Central" the word "Federal" vide SRO 493(I)/2009 dated 13th June, 2009

Locally procured Input Goods
(To be filled by the relevant Regulatory Collectorate)

(3)

DTRE approval No.:				NTN of DTRE User:			
S. No.	PCT Heading	Description	Qty allowed for local procurement	Qty procured	Balance qty	S.T. invoice No.	Invoice date

Locally supplied Input Goods

(Includes supplies to indirect to direct exporters, international tenders, exempt projects/sectors)
(To be filled by the relevant Regulatory Collectorate)

(4)

DTRE approval No.:				NTN of DTRE User:			
S. No.	PCT Heading	Description.	Qty allowed for local supplies.	Qty supplied.	Balance qty.	S.T. invoice No.	Invoice date.

⁷[(2) Utilization period in the case of approvals of DTRE granted up to 8th June, 2007, shall remain the same as was in force on and prior to the said date.]

⁸ **APPENDIX-V**

[see rule 304A]

GOVERNMENT OF PAKISTAN
COLLECTORATE OF CUSTOMS _____
APPLICATION FOR TRANSFER OF GOODS BY DTRE USER TO
A VENDOR

The ⁹[Authority],

Collectorate of Customs,

Custom House _____.

I / We, M/s. _____

(Name, Address, NTN, STRN of the DTRE user)

currently DTRE user vide DTRE Approval No. _____ intend to transfer the following raw materials (covered under the said DTRE Approval) / semi-finished goods as per following details from our facility located at _____ to M/s. _____,

(Name, Address, NTN, STRN of the Vendor)

having all requisite facilities for the purpose of further manufacturing _____

_____ processes
i.e. _____

(COMPLETE FLOW CHART OF PROCESSES ATTACHED)

Description of goods to be	PCT Heading	GD/ST Invoice No. & Date	Whether to be transferred goods are input (covered under the	Quantity	Value in Rs.	Value (per unit)	Duty & Taxes rate (item wise)	Total Duty & Taxes involved
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⁷ Inserted vide SRO 506(I)/2007 dated 9th June, 2007

⁸ Added vide SRO 831(I)/2018 dated 2nd July, 2018

⁹ Substituted for the word "Collector" vide SRO 994(I)/2019 dated 4th September, 2019.

transferred to vendor			approval) or semi-finished goods					
1	2	3	4	5	6	7	8	9

Extent (%) of approved quantity of input goods involved in this transfer	Indemnity Bond No. & date	Nature of operation (s) to be performed by vendor	Value of further processes	Proforma Invoice No. date	Date of transfer of goods	Date on which transferred goods will be retrieved / returned back from vendor	Vendor's services charges payable	Extent (%) of value addition
10	11	12	13	14	15	16	17	18

SIGNATURES WITH DATE_____SIGNATURES WITH DATE_____NAME and
DESIGNATION _____NAME and DESIGNATION _____

OF CONSIGNOR

OF CONSIGNEE

Undertaking

1. I /we hereby declare that information furnished by me/us is true to the best of my/ our knowledge and belief.
2. I /we would produce further documentary evidence in support thereof if and when called for by the regulatory ¹⁰[Authority] or any officer on his behalf.
3. I /we also agree to abide by any such specific condition as may be laid down from time to time.
4. I /we also agree to inform the ¹¹[Authority] or any officer authorized in this behalf, of any change in the information provided in the application.

Date:_____

Signatures of applicant_____

(CEO/ Authorized Partner /
proprietor/ Authorized representative)]

¹⁰ Substituted for the word "Collector" vide SRO 994(I)/2019 dated 4th September, 2019.

¹¹ Substituted for the word "Collector" vide SRO 994(I)/2019 dated 4th September, 2019.