

**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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307. Exports to Afghanistan, etc.-(1) In case of exports to Afghanistan and through Afghanistan to Central Asian Republics by land routes, the facility of this sub-chapter shall be admissible only against established irrevocable letters of credit or receipt of advance payment in convertible foreign currency from the country of import.

(2) Where advance payments are received in installments as agreed in the export contract, the Regulatory³ [Authority] shall grant DTRE approval staggering the acquisition of input goods over a period commensurate with the receipt of such installments.

⁴[(3) For exports under sub-rules (1) and (2), the conditions laid down in the Export Policy Order in force or any other conditions or limitations as may be specified by the Board or the Regulatory Collector, or the concerned Collector of Customs shall be observed.

(4) Notwithstanding anything contained hereinbefore, the export of POL products to Afghanistan under DTRE shall be carried out in accordance with the procedure given in chapter XXII of these rules.

(5) POL meant for export to Afghanistan shall only be transported through carrier licensed under Chapter VIII of these rules read with Chapter XXII thereof.

(6) Export of POL products to International Security Assistance Force (ISAF) or Defence Energy Support Centre (DESC) in Afghanistan under DTRE shall be verified and accounted for on the basis of authentication of the receipt of the quantity by ISAF or DESC, as the case may be, to be produced by the oil exporting company or refinery for appropriate action under this or any other chapter.

(7) Remittance of foreign exchange against export of POL products to ISAF shall be subject to the conditions specified in the proviso to clause (d) of sub-paragraph (2) of paragraph 8 of the

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

⁴ Added vide SRO 943(I)/2007 dated 14th September, 2007 effect on 1st November, 2007

Export Policy Order, 2006;]