

**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 8
DETERMINATION OF MATERIALS AND FIXATION OF RATES**

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³**[308A. Calculation of duty drawback rates.-**(1) For calculating amount of customs duties paid at the time of import, past six months import data may be used taking the average quantity or value of each class or description of the materials, including packing materials, from which a particular class or description of goods is ordinarily produced or manufactured. Average exchange rates of the same period may be taken into consideration.

(2) The average amount of customs duties paid on imported materials used in the manufacture of components, intermediate or semi-finished products which are exported as such or further used for manufacture of goods shall be taken into account for the purpose of calculation of the duty drawback.

(3) The average amount of customs duties paid at the effective rate on the imported input materials shall be calculated for the last six months import data.

(4) The average FOB value of each class or description of the goods exported during the last six months may be taken into consideration for the class or description of goods for which export drawback rates are being determined.

(5) Any other factor which may be added by the Board.]

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 Sub-Chapter-8 Substituted vide SRO 831(I)/2018 dated 2nd July, 2018

3 Added vide SRO 714(I)/2020, dated 11th August, 2020.