

**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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309. Powers and functions of IOCO.-(1) For the purposes of this Sub-Chapter, the Board shall establish a Directorate General of IOCO which shall be headed by an officer of Customs not below in rank than a Director General.

(2) The Board shall ensure that the Director General is assisted by the Director(HQ), Director (North), Director (Central) Director (South), Additional Directors, Deputy or Assistant Directors and as many officers of customs including Sector Specialists who in the opinion of the Director General may, from time to time, be required for the purposes of this subchapter.

(3) The Director General and other officers including the sector specialists shall all be officers of customs in terms of section 3 of the Act.

(4) All officers including the sector specialists appointed or holding a post in the Directorate General of IOCO shall exercise the powers and discharge duties conferred or imposed under the Act throughout Pakistan and in such other areas where the Act has been applied.

(5) The head office of the Directorate General of IOCO shall be located at Karachi, or at any other place recommended by the Board and it shall have, as many regional offices at other places in Pakistan as in the opinion of the Board may, from time to time, be necessary for the purposes of this sub-chapter.

(6) The officers including the sector specialists, subject to such limitations, conditions or restrictions specified in this sub-chapter, shall be authorized to take all such steps or actions as may be necessary for achieving the purposes of the rules under this sub chapter and which shall amongst other include surveys of the manufacturing premises of any manufacturer, inspection, examination and audit of the commercial records or other documents and conduct any other verification check whatsoever as the officer or sector specialist may deem fit.

(7) The sector specialist shall be an appropriate officer for requisitioning in writing information or documents, in terms of section 26 of the Act, for the purposes of the rules under this

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

sub-chapter but subject to the limitation and conditions on the exercise of such powers and discharge of such duties as specified in the rules.

(8) The applications or any other document whatsoever made or signed or caused to be made or caused to be signed or delivered or caused to be delivered to any officer of the Directorate General of IOCO including the sector specialist shall be a declaration and document in terms of section 32 of the Act. Where any such document relates to an Association, the liability of the office bearers thereof shall be joint and several for the purposes of section 32 of the Act. Furthermore, any statement made in answer to any question put to the person giving the statement, shall be a statement in terms of section 32 of the Act.

(9) If any person in connection with any matter under the rules under this sub-chapter without any reasonable excuses fails to comply with any requisition made under the Act or to furnish any information as required by or under this sub-chapter to be furnished shall be liable to the penalty prescribed under the Act.

(10) If at any stage the sector specialist or any other officer of the Directorate General of IOCO is satisfied that a survey or audit of any manufacturing premises or any other business premises is required to be conducted for the purposes of or in connection with any matter under this sub-chapter, he shall inform the Director and after his written approval proceed to conduct the survey or audit. The manufacturer or producer selected for this purpose shall be notified in this regard who shall allow free access to the records relating to the manufacturing process or any such record as in the opinion of the person conducting the survey or audit is essential for the purposes of or in connection with the rules under this sub-chapter.