

**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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310. Standard rate for purposes of Standard Notification.-(1) In cases falling under sub-clause (i) of clause (a) of rule 308, the concerned Association shall apply to the Director General through an application in the form as set out in Schedule for the purposes of this subchapter.

(2) The Director may call for any further information or make any addition to the particulars of an application as he may deem fit.

(3) ³[On requisition by the relevant association, Director General may furnish trade statistics pertaining to each class or description of imported or exported goods for the past six months on the basis of which export drawback rates needs to be determined] At the time of submitting an application, the Association shall specify the complete calculations in accordance with the method of calculation as the Board may notify separately and shall also furnish therewith the worksheets. However, when the new product is of such a nature that in respect of it the agreed method of calculation is not applicable, the Association shall declare the details of the method of calculations on which the working is based. All applications made under this sub-rule shall be accompanied by separate work-sheets in case of the individual manufacturers or producers selected by the Association as the representative manufactures or producers for the purposes of the rules under this sub-chapter. The manufacturers or producers or their duly authorized representatives shall duly sign all such individual work sheets.

(4) The Director shall, immediately on receipt of an application, send the same to the concerned sector specialist.

(5) If the sector specialist, after making such inquiry as he thinks fit, is satisfied with the method of calculation and other particulars contained in an application, he shall accordingly inform the Director within fifteen days from the date of submission of the application.

(6) The Director after receiving report of the Sector Specialist, if satisfied with the findings mentioned therein shall inform the Association, in writing, specifying therein the proposed

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

rates of repayment or drawback of customs duties, the input materials and the date fixed for meeting so as to afford an opportunity of hearing.

(7) In case, the Association has no objection regarding the determination of the input materials, the calculation of input to output ratio, and the proposed rates of drawback or repayment of customs duties, the Director shall, within fifteen days from the date fixed for the meeting, send recommendations while providing supporting input output data for the rates so fixed to Director General who shall forward it to the Board for issuance of a Notification in the official Gazette ⁴[:]

⁵[Provided that Directorate General may like to determine drawback rates at 6-digit or 4-digit level of PCTs to make the duty drawback scheme more inclusive and for this purpose may ignore variance upto 10 per cent in rates so determined.]

(8) In case the Sector Specialist, after receiving an application in the manner described in sub-rule (4) where the method of calculation is not agreed and in consequence makes such inquiry as he thinks fit, is not satisfied with the method of calculation, proposed by the Association, he shall inform the Director in writing recording his reasons with regard thereto.

(9) On receiving the report of the Sector Specialist, the Director shall fix a date for a meeting and inform the Association in writing communicating therein the reasons recorded by the sector specialist.

(10) After hearing the Association on the day fixed for the meeting, the Director in consultation with the Sector Specialists shall decide the method of calculation where after, in accordance with the procedure provided in sub rule (7), the Director shall proceed to determine the input materials and send recommendations while providing supporting input output data for the rates so fixed to Director General who shall forward it to the Board for issuance of a Notification in the official Gazette.

⁴ Substituted vide SRO 714(I)/2020, dated 11th August, 2020.

⁵ Added vide SRO 714(I)/2020, dated 11th August, 2020.