

**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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311. Specific rate in case of individual Notification for repayment or drawback of custom duties.-(1) In case a product is not included in a Standard Notification under Rule 310 and in respect of which it is not practicable for the purposes of this sub-chapter to determine the input raw materials and fix the rates relating thereto by a Standard Notification, the Directorate General of IOCO on an application made by an individual manufacturer in this behalf, may determine the rates for issuance of an individual notification relating to such an individual manufacturer who shall apply to the Director General through an application in the form as set out in Schedule for the purposes of this subchapter. The application of such an individual manufacturer or producer shall be dealt with and processed in the manner as provided in sub rules (4) to (10) of rule 310 except that wherever the word "Association" appears therein, it shall be read as individual applicant:

Provided that at any time if the Director is of opinion that there has been a change in the circumstances which requires a standard rate to be fixed, he shall inform the respective Association, if any, and all the concerned individual manufactures or producers, and thereafter may determine, in the manner provided in rule 310, the standard rate and send recommendations while providing supporting input output data for the rates so fixed to the Director General who shall forward it to the Board for issuance of a Notification in the official Gazette.

(2) Notwithstanding anything contained in this sub-chapter, if at any time, in the opinion of any individual manufacturer or producer, the standard rates fixed under this sub-chapter are to his disadvantage or adversely affect him, to the extent of twenty per cent or more, such a manufacturer or producer may apply for the determination of input materials and fixation of rates to this extent. The application of such an individual manufacturer or producer shall be dealt with and processed in the manner as provided in sub-rules (4) to (10) of rule 310, except that wherever the word "Association" appears therein, it shall be read as individual applicant.

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