

**GOVERNMENT OF PAKISTAN  
(REVENUE DIVISION)  
CENTRAL BOARD OF REVENUE**

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Islamabad, the 18<sup>th</sup> June, 2001

**NOTIFICATION  
(CUSTOMS)**

**S.R.O. 450(I)/2001.-**<sup>1</sup>[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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<sup>2</sup>[**SUB CHAPTER 8  
DETERMINATION OF MATERIALS AND FIXATION OF RATES**  
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**313. Miscellaneous provisions regarding determination of rates of repayment or drawback of Customs duties.**-(1) All applications for the purpose of this sub-chapter in respect of the determination of standard rates of repayment or drawback of custom duties shall be entertained through the respective Associations. However, in case there are more than one association claiming to represent the manufacturers or producers of any goods of a class or description, the Director shall decide either to consult any or all such Associations. If the Director decides not to entertain or consult a particular Association, he shall record the reasons thereof in writing. Furthermore, the Director may also consult any of the Associations of CC&I or the FPCCI in this regard<sup>3</sup>;

<sup>4</sup>[Provided further that Director General may initiate exercise for determination of duty drawback rates on its own motion where it is found that-

- (a) duty drawback rates have not been determined; and
- (b) where already determination rates have changed due to amendments in tariffs.]

(2) If any person or an Association having an interest in a Standard Notification, or an individual manufacturer in case of an Individual Notification, is aggrieved by any calculation or worksheet prepared by any office of the Directorate General of IOCO, it may apply to the Director General or the Board specifying the grounds thereof. The Board or the Director General may ask the Director for consideration of relevant calculations and/or worksheets, as deemed appropriate.

(3) The Directorate General of IOCO may consult the manufacturing Associations of locally produced input materials used in products meant for export.

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<sup>1</sup> Existing preamble substituted and shall be deemed always to have been so substituted vide SRO 831(I)/2018 dated 2<sup>nd</sup> 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:--”

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

<sup>3</sup> Substituted vide SRO 714(I)/2020, dated 11<sup>th</sup> August, 2020.

<sup>4</sup> Added vide SRO 714(I)/2020, dated 11<sup>th</sup> August, 2020.