

**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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²[CHAPTER XXI

³[Customs Computerized System] ⁴[Customs Computerized System]

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Sub-Chapter V

Duty Drawbacks under ⁵[Customs Computerized System]

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⁶[456. Processing and sanction of duty drawback.-Duty drawback as may be admissible shall be part of the process of assessment of cargo for export and the amount so admissible to the exporter shall be computed and processed by Customs Computerized System on sale proceeds amount repatriated into the country and Form-E settlement from the commercial bank.]

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 Added vide SRO 704(I)/2007 dated 14th July, 2007

³ Substituted for “Pakistan Customs Computerized System” vide SRO 564(I)/2017 dated 1st July, 201

⁴ Substituted for the letters “PACCS” vide SRO 601(I)/2012 dated 1st June, 2012 effective from 2nd June, 2012

⁵ Substituted for the letters “PACCS” vide SRO 601(I)/2012 dated 1st June, 2012 effective from 2nd June, 2012

⁶ Rule 456 was substituted vide SRO 714(I)/2020, dated 11th August, 2020. At the time of substitution Rule 456 was as under:

“**456. Processing and sanction of duty drawback.-**Duty drawback as may be admissible shall be part of the process of assessment of cargo for export and the amount so admissible to the exporter shall be computed and processed by Customs Computerized System on the departure of the vessel or conveyance carrying export cargo.”