

**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[458. Repayment of duty drawbacks to authorized economic operators.-In case of authorized economic operators, after repatriation of sales proceeds into the country and settlement of Form-E', the amount of DDB, as may be admissible, shall be sanctioned by Customs Computerized System on priority basis.]

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 458 was substituted vide SRO 714(I)/2020, dated 11th August, 2020. At the time of substitution Rule 458 was as under:

“**458. Requirement of Electronic Processing Refund claim (EPRC).**-The amount of duty drawback as may be admissible shall be sanctioned by the customs as soon as the goods are exported without requiring proof of repatriation of foreign exchange in shape of EPRC:

Provided that a commercial exporter shall be required to submit any of the documents as referred to in rule 220(b) (iii) for processing of such claims”