

**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:-]

.

.

²[**Chapter XXXIX
CHINA PAKISTAN ECONOMIC CORRIDOR (CPEC)
Sub-Chapter 1
Gwadar Tax Free Zone Rules**

.

.

844. Analysis certificate for industrial units.-(1) The industrial units shall submit input-output ratios through a self-declared analysis certificate as per format set out in Appendix-I showing the input-output ratio of imported goods vis-a-vis manufactured goods along with wastages. Such input to output ratios shall be declared initially at the time of registration with the registration authority for which the regulatory collectorate shall issue a unique system based unique user ID that would allow the CCS to debit the stock of imported goods against manufactured finished goods.

(2) In case input to output ratios are found abnormal, the regulatory collectorate may proceed to re-determine input to output ratios after undertaking physical inspection of the manufacturing process keeping in view the industrial standard or may refer the matter to the IOCO or Engineering Development Board or an independent laboratory or authority to determine the input to output ratios along with wastages:

Provided that period for re-determination of input to output ratios shall not exceed thirty days.

(3) Analysis certificate shall be submitted separately for each finished item and approval of the regulatory collectorate shall be required for each finished product. A new analysis certificate shall be submitted in case any change occurs in the input to output ratio of any finished product.

(4) Analysis certificate shall not be required for every consignment or input goods if the finished item is the same for which Analysis Certificate has already been issued and there occurs no change in the input-output ratio for that finished item. However, a separate Analysis Certificate shall be required whenever there is a change of in the input to output ratio of any finished product.

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 264(I)/2021 dated 24th February, 2021