

Government of Pakistan  
(Revenue Division)  
Federal Board of Revenue  
\*\*\*\*

Islamabad, the 21<sup>st</sup> February, 2011.

**NOTIFICATION  
(CUSTOMS)**

S.R.O. **136** (I)/2011.- In exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), the Federal Board of Revenue is pleased to direct that the following further amendment shall be made in the Customs Rules, 2001, namely:-


In the aforesaid Rules, for rule 458, the following shall be substituted, namely:-

**"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."

---

[C. No.10(24)L&P/05]

  
Muhammad Irfan Wahid  
Second Secretary (L&P)