

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

Islamabad, the 6th September, 2019.

**NOTIFICATION
(CUSTOMS)**

S.R.O. 1002 (I)/2019. — 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 direct that the following further amendments shall be made in the Export Oriented Units and Small and Medium Enterprises Rules, 2008, namely:-

In the aforesaid Rules,-

(a) in rule 2, in sub-rule (1),-

(i) in clauses (b), (d) and (f), for the word "Collector", the words "Regulatory Authority" shall be substituted; and

(ii) after clause (j), the following new clause shall be inserted, namely:-

"(ja) "Regulatory Authority" means the Additional Collector of Customs designated by the Collector of Customs as the Regulatory Authority in relation to an export oriented unit, in whose jurisdiction the place of business or manufacturing unit of the export oriented unit applicant, duly registered under the Sales Tax Act, 1990, is situated;";

(b) in rule 3,-

(i) in sub-rule (1),- after the words "unit shall apply to the", the words "Regulatory Authority designated by the" shall be inserted, and after the words "he shall apply to the", the words "Regulatory Authority designated by the" shall be inserted; and in clauses (c) and (j), for the word "Collector", wherever occurring, the words "Regulatory Authority" shall be substituted;

(ii) in sub-rule (2), for the word "Collector", the words "Regulatory Authority" shall be substituted;

(c) in rule 4, for the word "Collector", the words "Regulatory Authority" shall be substituted;

- (d) in rule 5,-
- (i) for the word "Collector", the words "Regulatory Authority" shall be substituted; and
 - (ii) after sub-rule (2), the following new sub-rule shall be inserted, namely:-

“(3) Any licensee aggrieved by any decision or order under rule 4 or rule 5 may prefer an appeal to the Chief Collector of Customs within sixty days of the passing of such decision or order.”
- (e) in rule 6,-
- (i) for the words "up to two years", the words "of two years" shall be substituted; and
 - (ii) for the word "Collector", wherever occurring, the words "Regulatory Authority" shall be substituted;
- (f) in rule 8, in sub-rule (5), for the word "Collector", the words "Regulatory Authority" shall be substituted;
- (g) in rule 9,-
- (i) in sub-rules (1) and (2), for the word "Collector", the words "Regulatory Authority" shall be substituted; and
 - (ii) in sub-rule (2), the expression "or the officer authorized by him in this behalf," shall be omitted and at the end for the full stop a colon shall be substituted and thereafter the following provisos shall be added, namely:-

"Provided that the Regulatory Authority may issue a provisional analysis certificate till the determination of input to output ratio and wastage by IOCO or EDB, as the case may be:

Provided further that if there is no change in the previously determined input and output ratio, then the Regulatory Authority may uphold the previously determined input output ratio without sending it to IOCO or EDB.";
- (h) in rule 10,-
- (i) for the word "Collector", wherever occurring, the words "Regulatory Authority" shall be substituted; and
 - (ii) in sub-rule (1), clauses (b) and (c) shall be omitted;
 - (iii) in sub-rule (1), in clause (f),-
 - (A) in the first proviso, for the word "ten", the word "five" shall be substituted;

