

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

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Islamabad, the 13<sup>th</sup> June, 2009.

**NOTIFICATION  
(CUSTOMS)**

S.R.O. **493**(I)/2009.— 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 amendments shall be made in Customs Rules, 2001, namely:—

In the aforesaid Rules,—

- (i) In rule 235, in proviso, for the full stop at the end, a colon shall be substituted and thereafter the following further proviso shall be added, namely:—

“Provided further that exporters from tariff area may be allowed to purchase goods from within the units in the Zone to be exported to foreign destination directly from Export Processing Zone under the supervision and seal of Export Processing Zone and Customs authorities duly escorted by Customs fulfilling all the related formalities.”;

- (ii) for the words, comma, brackets and figures “Central Excises Act, 1944 (I of 1944)” wherever occurring the words, comma and figures “Federal Excise Act, 2005” shall be substituted;
- (iii) in rule 296, in sub-rule (1), in clause (m), for the words “Sales Tax” occurring for the first time the word “Customs” shall be substituted and after the word “applicant” the word “is” shall be inserted;
- (iv) in Appendix-III, in Table (d), in column (5), for the word “Central” the word “Federal” shall be substituted;
- (v) in rule 350, for sub-rule (4), the following shall be substituted, namely:—

“(4) Input goods imported or produced locally by a manufacturing bond licensee shall be consumed within a period of three years from the date of filing of Goods Declaration or procurement of locally purchased goods:

Provided that palm oil/olein shall be consumed in the manufacture of goods meant for export within six months from the date of filing of Goods Declaration or procurement of locally purchased goods.”

- (vi) in rule 351, in sub-rules (1) and (2), for the word “seven” the word “fifteen” shall be substituted;
- (vii) in rule 352,—

- (a) after sub-rule (6), the following new sub-rule shall be inserted, namely:—

“(6a) The leftover quantities of raw materials imported in a manufacturing bond or those which could not be utilized in export for certain reasons, to be recorded in writing, may be allowed removal in its original and unprocessed form for home consumption by the Collector of Customs on case to case basis subject to the limitation and restrictions provided in the Import Policy Order for the time being in force. The licensee shall file ex-bond Goods Declaration for payment of duties and taxes leviable thereon for such domestic clearance. The warehousing period for ex-bonding purpose shall be the same as prescribed under section 98 of the Customs Act, 1969.”; and

- (b) after sub-rule (9), the following new sub-rule shall be added, namely:—

“(10) No wastage of input goods in terms of quantity, volume, weight or number, as the case may be, shall be allowed except as determined in the Analysis Certificate and no duty and taxes shall be charged on

such wastage of the warehoused input goods, provided that such wastage is either destroyed in the presence of an officer of Customs, not below the rank of an Assistant Collector, or leviable federal excise duty and sales tax is paid on such wastage before removal.”.

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**(Rozi Khan Burki)**  
**Chief (Exports)**