

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

Islamabad, the 11th June, 2010.

**NOTIFICATION
(CUSTOMS)**

S.R.O.510(I)/2010.— 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 the Customs Rules, 2001, namely:—

In the aforesaid Rules,—

- (a) in rule 296, in sub-rule (1), for clause (m), the following shall be substituted, namely:—

“Regulatory Collector’ means the Collector of Customs in whose jurisdiction the place of business or manufacturing unit of the DTRE applicant, duly registered under the Sales Tax Act, 1990, is located;”

- (b) in rule 299,—

- (i) in sub-rule (3), for the words and coma “may, upon” the words and comma “shall, within seven days of” shall be substituted;

- (ii) for sub-rule (4), the following shall be substituted, namely:—

“(4) IOCO or, as the case may be, EDB upon receipt of a reference from the Regulatory Collector, shall determine input-output ratios and wastages, as deemed appropriate, and forward their findings to the Regulatory Collector within a period of thirty days or such shorter period as may be specified by the Regulatory Collector in any specific case:

Provided that if IOCO or, as the case may be, EDB fail to forward their findings to the Regulatory Collector within the prescribed period, the Regulatory Collector shall grant provisional DTRE approval within three days after expiry of the due date of receipt of response from IOCO or EDB, as the case may be, in this behalf, and subject to adjustments accordingly on receipt of final determination by IOCO or EDB, as the case may be. However, in all provisional cases, the quantity approved provisionally by the Regulatory Collector shall not exceed twenty-five per cent of the quantity applied by the exporter or twenty-five per cent of the capacity of the producing or manufacturing unit, whichever is less.”;

- (c) in rule 300, in sub-rule (2), after the word “secured”, the words “for a period of thirty months” shall be inserted; and
- (d) in rule 302, in sub-rule (1), in clause (b), after the word “Collector”, the words and commas “, within seven days of its acquisition,” shall be inserted;
- (e) in rule 302A,—
 - (i) for the word “Samples”, the word “Three samples” shall be substituted;
 - (ii) after the word and full stop “thereon.”, the words “One such signed or endorsed sample in sealed form shall be handed over to the DTRE user or his clearing agent to ensure presenting the same at the time of export for identification purpose. The second sample shall be retained in the Collectorate of Import and third sample shall be sent to the Regulatory Collector for record and cross matching or any other purpose as required.” shall be inserted;
 - (iii) after the word and colon “law:” the following proviso shall be inserted, namely:—

“Provided that in case of a series of identical consignments in which same input goods have been used and export goods are also identical, only one sample may be drawn, if considered sufficient by superintendent or principal appraiser for the purpose of verification of consumption of input goods:” and

- (iv) in the existing proviso, after the word “Provided” the word “further” shall be inserted;
- (f) in rule 305, in the proviso, after the word “circumstances” the words “and in case of extension such fresh securities as mentioned in rule 300 covering the extension period shall be obtained”;
- (g) in rule 307A, in sub-rule (1), after the expression “same-state-goods” the words “or he fails to consume the duty and tax free acquired input goods in exports in full except wastage, if not covered under valid extension” shall be inserted;
- (h) in rule 307E, in sub-rule (1), for the word “twelve”, the word “three” shall be substituted.

[C.No.3(14)DRD/2010.]

(Tariq Ahad Nawaz)
Chief (Exports)