

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

Islamabad, the 24th June, 2010.

**NOTIFICATION
(CUSTOMS)**

S.R.O.581(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, in rule 299,—

- (a) in sub-rule (3), for the word “shall”, the word “may” shall be substituted;
- (b) 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 may be 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 the Regulatory Collector may grant provisional DTRE approval pending receipt of response from IOCO or, as the case may be, EDB in this behalf. Such provisional approval shall in any case not be delayed beyond three days after expiry of the due date of receipt of response from IOCO or, as the case may be, EDB:

Provided further that 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.”; and

- (c) after sub-rule (4), substituted as aforesaid, following new sub-rule shall be added, namely:–

“(5) In case the IOCO or, as the case may be, EDB fail to forward their findings to the Regulatory Collector within the prescribed period, the input-output ratios and wastages, as determined provisionally, by the Regulatory Collector shall be deemed to be final till such time that the Regulatory Collector revises them upon receipt of the aforesaid report at some later stage or for any other reason to be recorded in writing:

Provided that no revision shall be made beyond the expiry of utilization period of input goods as mentioned in rule 305.”.

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

(Tariq Ahad Nawaz)
Chief (Exports)