

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

Islamabad, the 15<sup>th</sup> October, 2009.

**NOTIFICATION  
(Customs)**

**S.R.O. 888 (I)/2009.**— 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 and section 40 of the Federal Excise Act, 2005, the Federal Board of Revenue is pleased to direct that the following amendments shall be made in the Export Oriented Units and Small and Medium Enterprises Rules, 2008, namely:-

In the aforesaid Rules, in rule 2, in clause (d),-

- (a) in sub clause (i), the word “or”, at the end, shall be omitted; and
- (b) in sub clause (ii), after the semicolon, at the end, the word “or” shall be added and thereafter the following new sub-clause shall be added, namely:-
  - “(iii) 50% of its production as an engineering unit (as certified by the Engineering Development Board) to other countries for the first three years and after that 80% of its production to other countries;”.

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[C.No.11(25)EP/07].

**(Hafiz Matiullah)**  
Chief (Exports)