

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

Islamabad, the 24th May, 2018.

**NOTIFICATION
(CUSTOMS)**

S.R.O. 646(I)/2018.— In exercise of the powers conferred by sections 3DDD, 3E and 4 of the Customs Act, 1969 (IV of 1969) read with clause (b) of section 2 thereof and in supersession of its Notification No. S.R.O. 811(I)/2013, dated the 20th September, 2013, the Federal Board of Revenue is pleased to notify the composition, functions, jurisdiction and powers of the Directorate General of Input Output Coefficient Organization (IOCO) as under, namely:—

1. **Composition.**— The Directorate General of IOCO shall be headed by a Director General who shall be assisted by as many Directors, Additional Directors, Deputy or Assistant Directors, Audit Officers, Principal Appraisers or Appraisers, Superintendents or Deputy Superintendents, Senior Auditors or Auditors, Inspectors or any other officers with any other designation as may be required and determined by the Board or on recommendation of the Director General and approved by the Board.
2. **Functions.**— The Directorate General of IOCO shall, unless the Board notify otherwise, perform, *inter alia*, the following functions, namely:—
 - (a) determination of duty drawback rates for repayment;
 - (b) determination of the input-output ratios and wastages in respect of input goods; and
 - (c) determination of quantitative requirements for manufacturers and producers in view of sub-clause (iii) of clause (a) of rule 308 of the Customs Rules, 2001 and issuance of entitlement certificate thereof.
3. **Jurisdiction.**— The officers of Directorate General of IOCO specified in column (2) of the Table A below shall have jurisdiction as specified in column (3) thereof, namely:—

TABLE A

S. No.	DESIGNATION	AREA OF JURISDICTION
(1)	(2)	(3)
1	Director General of IOCO, Karachi	Functions of Directorate General of IOCO related to the whole of Pakistan.

2	Director, (Headquarters) IOCO	<p>1. Area of territorial jurisdiction All offices of Directorate General of IOCO and Collectorates of Customs in Pakistan</p> <p>2. Area of functional jurisdiction</p> <p>(a) Headquarters (Administration) functions. (b) Assistance in Management of the office of the Director General. (c) Coordination with all concerned. (d) Liaison with PRAL and WeBOC Team. (e) Allocation of any case / assignment to a particular Directorate after approval by the Director General. (f) Liaison with all agencies including ministries assisting in reforming and strengthening IOCO. (g) Any other functional jurisdiction assigned by the Board.</p>
3	Director, IOCO (North), Islamabad	<p>Functions of Directorate General of IOCO listed at paragraph 2 (a), (b) and (c) in respect of industrial and business units registered with the Federal Board of Revenue and located within the territorial limits of –</p> <p>(a) Islamabad Capital Territory and Rawalpindi Division; (b) Khyber Pakhtunkhwa; and (c) Northern Areas/Gilgit – Baltistan.</p>
4	Director, IOCO (Central), Lahore	<p>Functions of Directorate General of IOCO listed at paragraph 2 (a), (b) and (c) in respect of industrial and business units registered with the Federal Board of Revenue and located within the territorial limits of the Punjab excluding Rawalpindi Division.</p>
5	Director, IOCO (South), Karachi	<p>Functions of Directorate General of IOCO listed at paragraph 2 (a), (b) and (c) in respect of industrial and business units registered with the Federal Board of Revenue and located within the territorial limits of –</p> <p>(a) Sindh; and (b) Balochistan.</p>

4. **Powers.**— (1) The officers of IOCO specified in column (2) of the Table B below shall exercise powers of appropriate officer of Customs as specified in column (3) thereof, namely:—

TABLE B

S. No.	DESIGNATION OF THE OFFICERS	PROVISIONS OF THE CUSTOMS ACT, 1969
(1)	(2)	(3)
1	Director General	Section 26, 91, 155B, 155C, 155D, 155M, 155N, 155P, 155R, 208, 211A.
2	Director	Section 26, 91, 155B, 155C, 155D, 155M, 155P, 155R, 208, 211A.
3	Additional Director	Section 26, 91, 155B, 155C, 155D, 155M, 155P, 208, 211A.
4	Deputy/Assistant Director	Section 26, 91, 155B, 155C, 155D, 155M, 155N, 155P, 204, 205, 208, 211A.
5	Principal Appraiser, Superintendent, Senior Auditor, Audit Officer	Section 91 & 208
6	Appraiser, Deputy Superintendent, Inspector	Section 91 & 208

5. Notwithstanding the exercise of powers under sections specified in column (3) of Table B under paragraph 4, officers of Directorate General of IOCO may invoke the assistance of regulatory and enforcement Collectorates and Directorates for exercise of powers under section 17 or any other section of the Customs Act, 1969 (IV of 1969), as the case may be, for the discharge of duties and enforcement of any provisions of the Act *ibid*.

[C.No.3(11)DRD/2010.]


24/5/10
(Moeen Afzal Ali)

Secretary (Duty Remission & Drawback)