

GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
FEDERAL BOARD OF REVENUE

Islamabad, the 9th April, 2019.

**NOTIFICATIONS
(CUSTOMS)**

S.R.O. 445 (I)/2019.- 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, section 40 of the Federal Excise Act, 2005 and section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Customs Rules, 2001, which were previously published vide Notification No. S.R.O. 243(I)/2019, dated the 25th February, 2019 as required under sub-section (3A) of section 219 of the Customs Act, 1969 (IV of 1969), namely:-

In the aforesaid Rules,-

- (a) in rule 296, in sub-rule (1),-
 - (i) in clause (i), in sub-clause (c), after the words “or coal”, the words “or coke of coal or carbon blocks” shall be inserted; and
 - (ii) in clause (j), after the word “zone”, the expression “or export oriented units operating under Notification No. S.R.O. 327(I)/2008, dated the 29th March, 2008” shall be inserted;
- (b) in rule 297, in sub-rule (2), in clause (a), in sub-clause (i), the words “and in respect of only those units which are located in the provinces of Khyber Pakhtunkhwa and Balochistan” shall be omitted;
- (c) in rule 299, in sub-rule (4), for both the provisos, the following shall be substituted, namely:-

“Provided that if there is no change in previously determined input and output ratio, then the Regulatory Collector shall uphold the previously determined input-output ratios without sending it to IOCO:

Provided further 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 not in any case 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 also that quantity equivalent to hundred percent capacity of the producing or manufacturing unit may be approved provisionally by the Regulatory Collector, as applied by DTRE user, however upto fifty percent quantity may be allowed to be used by the time IOCO or EDB determines output and input ratios.”;

(d) in rule 305,-

(i) after the word “application”, the expression “or IGM date, whichever is later:” shall be inserted; and


(ii) for the proviso, the following shall be substituted, namely:-

“Provided that the utilization period of packaging materials for horticulture products shall be twenty-four months:

Provided further that the said period may be extended by the Chief Collector of respective jurisdiction in cases of exceptional circumstances and in case of extension such fresh securities as mentioned in rule 300 covering the extension period shall be obtained.”; and

(e) in rule 356, in sub-rule (3), after the word “licensee”, occurring for the second time, the expression “or a licensee under DTRE rules or Notification No. S.R.O. 327(I)/2008, dated the 29th March, 2008” shall be inserted.

[C.No.2(3)L&P/2018]


(Muhammad Nayyer Shafiq)
Secretary (Law & Procedure)