

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

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Islamabad, the 6<sup>th</sup> September, 2019.

**NOTIFICATION  
(CUSTOMS)**

S.R.O. 1002 (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 Export Oriented Units and Small and Medium Enterprises Rules, 2008, namely:-

In the aforesaid Rules,-

(a) in rule 2, in sub-rule (1),-

(i) in clauses (b), (d) and (f), for the word "Collector", the words "Regulatory Authority" shall be substituted; and

(ii) after clause (j), the following new clause shall be inserted, namely:-

"(ja) "Regulatory Authority" means the Additional Collector of Customs designated by the Collector of Customs as the Regulatory Authority in relation to an export oriented unit, in whose jurisdiction the place of business or manufacturing unit of the export oriented unit applicant, duly registered under the Sales Tax Act, 1990, is situated;";

(b) in rule 3,-

(i) in sub-rule (1),- after the words "unit shall apply to the", the words "Regulatory Authority designated by the" shall be inserted, and after the words "he shall apply to the", the words "Regulatory Authority designated by the" shall be inserted; and in clauses (c) and (j), for the word "Collector", wherever occurring, the words "Regulatory Authority" shall be substituted;

(ii) in sub-rule (2), for the word "Collector", the words "Regulatory Authority" shall be substituted;

(c) in rule 4, for the word "Collector", the words "Regulatory Authority" shall be substituted;

- (d) in rule 5,-
- (i) for the word "Collector", the words "Regulatory Authority" shall be substituted; and
  - (ii) after sub-rule (2), the following new sub-rule shall be inserted, namely:-  
  
“(3) Any licensee aggrieved by any decision or order under rule 4 or rule 5 may prefer an appeal to the Chief Collector of Customs within sixty days of the passing of such decision or order.”
- (e) in rule 6,-
- (i) for the words "up to two years", the words "of two years" shall be substituted; and
  - (ii) for the word "Collector", wherever occurring, the words "Regulatory Authority" shall be substituted;
- (f) in rule 8, in sub-rule (5), for the word "Collector", the words "Regulatory Authority" shall be substituted;
- (g) in rule 9,-
- (i) in sub-rules (1) and (2), for the word "Collector", the words "Regulatory Authority" shall be substituted; and
  - (ii) in sub-rule (2), the expression "or the officer authorized by him in this behalf," shall be omitted and at the end for the full stop a colon shall be substituted and thereafter the following provisos shall be added, namely:-  
  
"Provided that the Regulatory Authority may issue a provisional analysis certificate till the determination of input to output ratio and wastage by IOCO or EDB, as the case may be:  
  
Provided further that if there is no change in the previously determined input and output ratio, then the Regulatory Authority may uphold the previously determined input output ratio without sending it to IOCO or EDB.";
- (h) in rule 10,-
- (i) for the word "Collector", wherever occurring, the words "Regulatory Authority" shall be substituted; and
  - (ii) in sub-rule (1), clauses (b) and (c) shall be omitted;
  - (iii) in sub-rule (1), in clause (f),-
    - (A) in the first proviso, for the word "ten", the word "five" shall be substituted;

(B) in the second proviso, for the word "ten", the word "five" shall be substituted, and for clauses (i) to (iv) and entries relating thereto, the following Table shall be substituted, namely:-

"TABLE

Sr No	Disposal period	Duty and taxes
(i)	If sold or otherwise disposed of before the expiration of three years from the date of importation.	Full
(ii)	If sold or otherwise disposed of after three and before four years from the date of importation.	75%
(iii)	If sold or otherwise disposed of after four and before five years from the date of importation.	50%
(iv)	If sold or otherwise disposed of after five years from the date of importation.	0%

"; and

(C) after the second proviso, amended as aforesaid, the following new proviso shall be inserted, namely:-

"Provided also that the replacement parts of machinery and spares, shall be allowed removal after three years from the date of importation from EOU subject to mutilation or scrapping under the supervision of an officer not below the rank of Assistant Collector."; and

(iv) in sub-rule (5), the expression "or the officer authorized by him, in this behalf" shall be omitted;

- (i) in rule 11, for the word "Collector", wherever occurring, the words "Regulatory Authority" shall be substituted;
- (j) in rule 12, in the first proviso, for the full stop at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:-

"Provided further that the Chief Collector may consider any further extensions in exceptional circumstances on such terms and conditions as he may deem appropriate.";

(k) in rule 13, for the word "Collector", the words "Regulatory Authority" shall be substituted;

(l) in rule 14,-

(i) for the word "Collector", wherever occurring, the words "Regulatory Authority" shall be substituted;

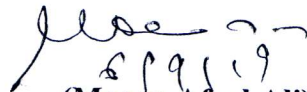
(ii) in sub-rule (1), for full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely.-

"Provided that the Collector of Customs will be responsible for overall monitoring of the scheme.";

- (iii) in sub-rule (3), after the words "shall be conducted by the", the words "Regulatory Authority designated by the" shall be inserted; and
- (iv) in sub-rule (4), for the expression "The Collector of Customs having jurisdiction", the words "The Regulatory Authority" shall be substituted;
- (m) in Appendix-I, in Sr B(3), for the words "the Collector or any officer authorized in this behalf", the words "the Regulator Authority" shall be substituted, thereafter, in the approval column, the expression "Remarks of the Additional Collector", "Date" and "Signature & Stamp" shall be omitted; and for the words "the Collector", the words "the Regulatory Authority" shall be substituted;
- (n) in Appendix-II, for the words "the Collector", the words "the Regulatory Authority" shall be substituted;
- (o) in Appendix-VI,-
- (a) for the words "The Collector", the words "The Regulatory Authority" shall be substituted; and
- (b) in para 4 of "Undertaking", for the expression "the Collector of Customs or the officer authorized by him this behalf, the words "the Regulatory Authority" shall be substituted.
- (p) in Appendix-VII, for the words "The Collector", occurring for the first time, the words "The Regulatory Authority" shall be substituted, thereafter, in para 4, for the expression "the Collector of Customs or the officer authorized by him this behalf" the words "the Regulatory Authority" shall be substituted; and
- (q) in Appendix-VIII and Appendix-IX, for the word "Collector", wherever occurring, the words "Regulatory Authority" shall be substituted.

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[C.No.3(1)EP/2019]

  
(Moeen Afzal Ali)  
Secretary (Export Policy)