

GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
FEDERAL BOARD OF REVENUE

Islamabad, the 26th April, 2021.

NOTIFICATION
(CUSTOMS)

S.R.O. 520 (I)/2021.— In exercise of the powers conferred by clause (c) of section 21 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 its Notification No. S.R.O. 212(I)/2009, dated the 5th March, 2009, namely:—

In the aforesaid Notification, for Schedule XXXII, the following shall be substituted, namely:—

“SCHEDULE XXXII

Raw materials imported	Goods produced or manufactured	H.S. Code	Period	Extent of repayment of customs- duties
(1)	(2)	(3)	(4)	(5)
1. Soyabean Oil 2. Palm Oil 3. Ammonium Bicarbonate 4. Flavours (50% imported) 5. Lecithine 6. Malt 7. Inner Wrapper (both side coated) 8. Outer Wrapper (un-coated) 9. Milk Powder 10. Food Colour 11. Coconut Oil 12. Embanox 13. Sodium Metabisulphate	1. Biscuits, all sorts.	1905.3100	From 26.04.2021 onwards.	0.54% of the f.o.b. value.
1. Vegetable Fats 2. Flavours/Essence 3. Citric Acid 4. Food Colours 5. Tattoo Wrapper 6. Inner Wrapper (metalized) 7. Outer Bag BOPP 8. Milk Powder 9. Vanilline 10. Flavours 11. Emulsifier (Soya Lecithin)	2. Hard boiled candies including mentholated drops, milk based candies, butter candies, special laminated candies (assorted flavours).	1704.9090	From 26.04.2021 onwards.	2.56% of the f.o.b. value.

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1. Malto Dextrin	3. Toffees and	1704.9010	From	3.73% of
2. Carnoba Wax	chocolates without		26.04.2021	the f.o.b.
3. Gum Arabic	flour including		onwards.	value.
4. Orange Flavour	chewable toffees (all			
5. Titanium Dioxide	sorts).			
6. Soya Licithin				
7. Citric Acid				
8. Trisodium Citrate				
9. Peppermint Oil (High				
Concentrate)				
10. Soya Licithin (lecsum)				
11. Vegetable Fats				
12. Flavours/Essence				
13. Emulsifier (Soya Licithin)				
14. Food Colours (50% imported)				
15. Hyfoma (BV 50Casein)				
16. Lactic Acid				
17. Wax Paper Wrapper Inner				
18. Outer Bag BOPP				
19. Vanilline				
20. Cocoa Powder				
21. Wrapper inner				
22. Tarto Wrapper				
23. Flavours (50% Imported)				
24. Inner Wrapper				
1. Artificial Flavours	4. Jelly products.	2007.9100	From	0.56% of
2. Polishing Oil		2007.9900	26.04.2021	the f.o.b.
3. Printed Plastic Film			onwards.	value.
4. Printed Plastic Film (from				
granles)				
1. Flavours Essence (Imported)	5. Bubble gum	1704.1000	From	3.75% of
2. Food Colours	containing 10% or		26.04.2021	the f.o.b.
3. Gum Base (imported)	more of gum base		onwards.	value.
4. Hot Melt	including inorganic			
5. Wrappers Wax Paper (Metallized)	fillers.			
6. Tattoo Wrappers				
7. Plastic Wrapping Film				
8. Jar/Box Board				

Explanation.— Bubble gum containing less than 10% of gum base including inorganic fillers shall not be entitled to any repayment of customs-duties under this Schedule.”.

[C.No.3(24)DRD/2019]



(Muhammad Daud Pirzado)
Secretary (Duty Remission & Drawback)