

Government of Pakistan
(Revenue Division)
Federal Board of Revenue

Islamabad, the 6th January, 2022

**NOTIFICATION
(CUSTOMS)**

S.R.O. 41 (I)/2022.- The following draft of certain further amendments in the Customs Rules, 2001, which the Federal Board of Revenue proposes to make in exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), is hereby published for information of all persons likely to be affected thereby and, as required under sub-section (3A) of the said section 219, notice is hereby given that objections or suggestions thereon, if any, may for consideration of the Board be sent within fifteen days of publication of the draft amendments in the official Gazette. Any objections or suggestions which may be received from any person, before the expiry of the aforesaid period, shall be taken into consideration by the Federal Board of Revenue, namely:-

DRAFT AMENDMENTS

In the aforesaid Rules,-

(1) in rule 220,-

(A) after clause (b), the following new clause shall be inserted, namely;

“(ba) the documents required for claims of duty drawback on local supplies made against international tender or for supply to industrial units, projects, institutions, agencies and organizations, entitled to import free of duty and taxes shall include-

- (a) advertisement calling for international tenders;
- (b) copy of contract;
- (c) sales tax invoice;
- (d) freight or carriage bill like bilty;
- (e) certificate of receipt of goods by the buyer agency or institution; and
- (f) proof of receipt of sales proceeds or funds in foreign exchange into SBP in case of supplies involving foreign exchange component in procurement or bank statement showing receipt of funds (local currency) from buyer, as the case may be;”;

(B) for clause (e), the following shall be substituted, namely:-

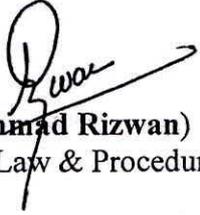
“(e) “exported goods” means exported item to any foreign country including Export Processing Zone in Pakistan or for supplies against international tenders, or for supply to industrial units, projects,

institutions, agencies and organizations, entitled to import at concessionary rates;"; and

(2) after rule 221B, the following new rule shall be inserted, namely;

"221C.- Jurisdiction for the purpose of claims against international tenders.- The Collector of Customs having jurisdiction on the area in which the unit is registered under the Sales Tax Act, 1990 shall process such DDB Claims."

[C. No.2(1)L&P/2020]


(Muhammad Rizwan)
Secretary (Law & Procedure)