GOVERNMENT OF PAKISTAN (REVENUE DIVISION) FEDERAL BOARD OF REVENUE

NOTIFICATION

Islamabad, the 22nd September, 2022.

S.R.O. 1763 (I)/2022.- 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, namely:-

In the aforesaid Rules,-

- i. in rule 296, in clause (g),-
 - (a) sub-clause (ii) shall be omitted; and
 - (b) for sub-clause (iii), the following shall be substituted, namely,-
 - "(iii) to industrial units, projects, institutions, agencies and organizations, entitled to import the same at concessionary rates; and";
- ii. in rule 342, in clause (d1),-
 - (a) sub-clause (ii) shall be omitted; and
 - (b) for sub-clause (iii), the following shall be substituted, namely,-
 - "(iii) to industrial units, projects, institutions, agencies and organizations, entitled to import the same at concessionary rates; and"; and
- iii. in rule 871, in clause (k),-
 - (a) sub-clause (b) shall be omitted; and
 - (b) for the sub-clause (c), the following shall be substituted, namely,-
 - "(c) to industrial units, projects, institutions, agencies and organizations, entitled to import the same at concessionary rates, and".

[C.No.5(7)EP/2019-Pt.]

(Saqib-ur-Raihman) Secretary (Export Policy)