

**Government of Pakistan
(Revenue Division)
Federal Board of Revenue**

Notification

Islamabad, the 02nd November, 2023.

S.R.O. 1517 (I)/2023.- 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), section 50 of the Sales Tax Act, 1990 (VII of 1990), section 40 of the Federal Excise Act, 2005 and section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), 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 by the Board, be sent within fifteen days of publication of this notification in the official Gazette. Objections or suggestions received, if any, before expiry of the aforesaid period shall be taken into consideration by the Board, namely:-

DRAFT AMENDMENTS

In the aforesaid Rules,-

- (1) in rule 226, in sub-rule (4), for the expression "Board's Notification No. SRO. 881(I)/80 dated 23rd August, 1980 shall," the words "the relevant tax laws shall" shall be substituted;
- (2) in rule 227, in sub-rule (2), for the expression "Board's Notification No.S.R.O. 882(I)/80, dated 23rd August, 1980", the words "relevant tax laws and notifications issued thereunder", shall be substituted;
- (3) in rule 234, for full stop, colon shall be substituted and thereafter, the following proviso shall be inserted, namely:-

"Provided that consolidation of Sialkot Export Processing Zone (SEPZ) export LCL cargo by an international supply chain consolidator at Karachi authorized by the consignee, may be allowed on case to case basis by the Collector of Customs exercising jurisdiction over the Zone on submission of bank guarantee equivalent to the value of the duty and taxes leviable on the goods to be exported, as if the same are imported into Pakistan in that form. The consolidated cargo shall be exported within a time period of 15 days from the date of removal from the zone and the bank guarantee shall be released on

submission of consignment note as per Appendix-A to this sub-chapter alongwith a copy of export Goods Declaration.”;

- (4) after rule 236, the following Appendix-A shall be inserted, namely:-

“Appendix-A

CONSIGNMENT NOTE			
Date: _____			
Customs CRN	Container No.	Seal No.	Outward Gate Pass No. and Date (issued at the Collectorate of origin)
Certificate: I / We hereby certify that goods mentioned in the accompanied packing list have been placed inside the container and the container has been sealed by me / us.			
Name and Signature of shipper/ consolidator with stamp			

- (5) in rule 525, for full stop, colon shall be substituted and thereafter the following proviso shall be inserted, namely:-

“Provided that the Sialkot Export Processing Zone (SEPZ) export LCL cargo may be allowed consolidation in terms of rule 234.”;

- (6) in rule 871, in clause (k), in sub-clause (a), after the words “direct exporter”, the words “or a commercial exporter” shall be added;

- (7) in rule 872, in sub-rule (1),-

(a) in clause (a), after the words “ten per cent”, the words “in USD terms”, shall be added; and

(b) in clause (e), for the words “against international tenders”, the expression “to industrial units, projects, institutions, agencies and organizations, entitled to import the same at concessionary rates or to exempt projects or sectors in Pakistan” shall be substituted.;

(8) in rule 874, after sub-rule (3), the following new sub-rule shall be inserted, namely:-

“(3A) A manufacturer-cum-exporter falling under Category A or B can exercise hybrid facility of operating as indirect exporter or toll manufacturer as well.”;

(9) in rule 876, in sub-rule (1), in clause (e), for full stop, colon shall be substituted and thereafter the following proviso shall be inserted, namely:-

“Provided that the PDC to be submitted shall be of the bank account for which bank statement has already been submitted to the Regulatory Collectorate in terms of rule 875(2)(vi).”;

(10) in rule 883, in the Table,-

(a) against Sr.No.IV, in column (3), for the number “48”, the number “24” shall be substituted; and

(b) against Sr.No.V, in column (3), for the number “24”, the number “12” shall be substituted;

(11) in rule 884, for the words “against international tenders”, wherever occurring, the expression “to industrial units, projects, institutions, agencies and organizations, entitled to import the same at concessionary rates” shall be substituted;

(12) in rule 886, in sub-rule (4), for full stop, at the end, colon shall be substituted and thereafter the following proviso shall be inserted, namely:-

“provided that a user may transfer the permissible wastages to another user.”;

(13) in rule 893, in sub-rule (1), after the existing proviso, the following new proviso shall be inserted, namely:-


“Provided further that the audit of new entrants in export facilitation scheme, not availing any previous export scheme, may be conducted on annual basis for the first three years.”; and

(14) in rule 897, after sub-rule (2), the following new sub-rules shall be inserted, namely:-

“(3) The user shall arrange or install at his premises such online automated system to record and display details of input goods, manufactured goods and output goods exported or supplied to another user or vendor besides inventory position on daily basis as may enable the Regulatory Collectorate to monitor all the activity being done by him.

(4) The Regulatory Collector shall be responsible for overall monitoring of the scheme.”.

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


(Amjad Aman)
Secretary (Export Policy)