GOVERNMENT OF PAKISTAN
REVENUE DIVISION
CENTRAL BOARD OF REVENUE

Islamabad, the April 14, 1999.

NOTIFICATION
(CUSTOMS)

S.R.O. 475(I)/99.- In exercise of the powers conferred by clause (c) of section 21 of the Customs Act, 1969 (IV of 1969), the Central Board of Revenue is pleased to authorize repayment of customs-duties, to the extent specified in column (4) of the table below, paid on the importation of the raw materials specified in column (1) of the said table and used in the production or manufacture of the goods specified in column (2) thereof, and supplied to the industrial units or consumers in areas, or to the projects and agencies entitled to concessionary imports, and cleared during the period specified in column (3) of that table, subject to the following conditions, namely:-

(i) The goods have been manufactured according to the formula duly furnished to the Central Board of Revenue showing the quantity of various imported raw materials specified in column (I) of the said table and used in the production or manufacture of the goods specified in column (2) thereof;

(ii) the manufacturer maintains proper record of the goods manufactured in accordance with the formula referred to in condition (I) and produces, on demand, such records and other evidence as may be required by the Central Board of Revenue to satisfy itself that the imported raw materials have been used in accordance with the formula;

(iii) the application for repayment of customs-duties is presented to the proper officer of Customs within two hundred and ten days of such clearance on exercise AR-1 application or of the publication of this notification whichever is later;

(iv) the application for repayment of the customs-duties shall be filed along with excise AR-1 application showing the clearance of rigid PVC sheets certified by the proper officer of the Central Excise department;

(v) the repayment of customs-duties at the rate specified shall be allowed provided that the goods are manufactured with the same constituents on which the rate of payment is notified and the manufacturer shall immediately intimate the concerned Collector of Customs and Central Excise –

(a) any change in the prices of the imported raw materials;

(b) any change in the composition of the manufactured goods; and

(c) use of any indigenous raw material in place of the imported raw materials.

T A B L E

Raw materials Imported.	Goods produced Or manufactured.	Period.	Extent of repayment of Customs-duties.

(1)		(2)	(3)	(4)
	The following goods produced or manufactured by M/s Lucky Plastic Industries (Pvt) Limited, Lahore:-			
1. 2.	PVC resin. Additive Compound	Rigid PVC sheets.	From 20.04 1995 to 12.09 1996.	Rs. 12.60 per kilogramme.
			From 13.09. 1996 to 12.09 1997.	Rs. 9.60 per kilogramme.
			From 13.09 1997 to 30.06 1999	Rs. 8.70 per kilogramme.
			From 04.07 1999 onwards.	Rs. 7.90 per Kilogramme.

[C.No.2(67) Rebate/94]

(Muhammad Wali Khan)
Chief (Duty Drawback System)