**GOVERNMENT OF PAKISTAN**
**REVENUE DIVISION**
**CENTRAL BOARD OF REVENUE**
*****

Islamabad, the 17th June, 2000.

## NOTIFICATION

S.R.O. **381** (I)/2000.- In exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), section 37 of Central Excise Act, 1944 (I of 1944), section 50 of the Sales Tax Act, 1990 and sub-section (1) of section 165 of the Income Tax Ordinance, 1979 (XXXI of 1979), the Central Board of Revenue is pleased to direct that following further amendment shall be made in the No Duty No Drawback Rules, 1998, namely:-

In the aforesaid Rules, after rule 5, in after sub-rule (8), the following new sub-rule shall be added namely;

"(9) An exporter of engineering goods, holding a valid pass book, shall be allowed to export such engineering goods, in respect of which, input output ratios have been predetermined and specified by CBR with concurrence of Engineering Development Board. Where the goods exported are manufactured from duty and taxes paid inputs, the exporter shall inform the Collector of Customs concerned of the exporting station, at least three days prior to actual export of goods, providing him all the relevant details regarding the export order. Such exporter shall be entitled to import the aforesaid inputs, free of duty and taxes in accordance with the specified input output ratios, within one year from the date of export. The provisions of above rules (3) and (4) shall not apply to the imports of the specified quantity of such inputs."

[C.No.3(171)Rebate/97]

**(Khalid Mahmood)**
**Chief (Export Policy)**