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

Islamabad, the 7th September 2002.

NOTIFICATION
(CUSTOMS)

S.R.O (1)/2002- In exercise of the power 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 (3) of the table below paid on the importation of the raw material specified in column (1)of the said table and used in the production or manufactured of the goods specified in column (2) thereof, 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 (1) of the said table and used in the production or manufactured of the goods specified in column (2) thereof;

(ii) The manufacture maintains proper record of the goods manufactured in accordance with the formula referred to in sub–paragraph (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 material have been used in accordance with the formula;

(iii) The manufactured goods are exported out of Pakistan and an application for repayment of customs-duties is presented to the proper officer of Customs within two hundred and ten days of such exportation or within one hundred and eight days from the date of realization of foreign exchange as shows in bank credit advice issued in accordance with the relevant regulations of the State bank of Pakistan in force for the time being, whichever is later;

(iv) The exporter makes a declaration on the face of the original shipping bill or other export documents to the effect that be would claim repayment of the customs-duties paid on the imported raw materials used in the production or manufacture of the goods being exported; and

(v) The repayment of customs-duties at the rate specified shall be allowed provided that the goods exported are manufactured with the same constituents on which the rate of repayment is notified and the manufactured –cum-exporter shall immediately intimate to the Collector of Customs concerned,-

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

(b) Any change in the composition of the manufactured goods to be exported; and

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

2. The repayment of customs duties authorized by this notification shall be admissible in respect of the goods exported on or after the 23rd August 2001.

3. Repayment of customs duties authorized by this notification shall be allowed against showing of documents of imported marble.

TABLE

Raw materials imported.	**Goods produced or manufactured.**	**Extent of repayment customs-duties.**
(1)	**(2)**	**(3)**
The following goods produced or manufactured and exported by M/S. MEC Corporation (Pvt.) Ltd., Lahore: -		
1. Marble tiles. 2. Fiberglass mesh. 3. Vinyl glue or epoxy. 4. Chemicals for antique. 5. Chemicals for polish.	Marble mosaic patterns.	1.65% of the f.o.b. value.

[C.No.3 (73)DDS/2001.]

(Mohammad Nadir Khan Hoti)
Chief (Duty Drawback System)