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

Islamabad, the 22nd August, 2002.

NOTIFICATION
(CUSTOMS)

S.R.O. (I)/2002.-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 (3) 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, 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 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 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 maerials 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 of the publication of this notification or within one hundred and eighty days from the date of realization of foreign exchange as shown 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 late;

(iv) the exporter makes a declaration on the face of the original shipping bill or other export documents to the effect that he 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 construents on which the rate of repaymen is notified and the manufacturer-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 between the period commencing from the 9th August, 2001, and ending on the 30th June, 2002.

TABLE

Raw materials imported.		**Goods produced or Manufactured.**	**Extent of repayment of Customs-duties.**
(1)		**(2)**	**(3)**
	The following goods produced or manufactured and exported by M/s. Flying Paper Industries Ltd., Lahore:-		
3.	Bleached softwood kraft pulp.	Offset paper.	5.19% of the f.o.b value
4.	Kaolin clay.		
5.	Latex SBR.		
6.	Gum rosin WW or WG Grade.		
7.	Aluminium hydroxide 84%		

[C.No.3(84)DDS/2002.]

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