

GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
CENTRAL BOARD OF REVENUE

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Islamabad, the 20th September, 2002.

NOTIFICATION
(CUSTOMS)

S.R.O. 643(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 direct that the following further amendments shall be made in its Notification No. SRO 412(I)//2001 dated the 18th June, 2001, namely: -

In the aforesaid Notification, for Schedule-I, the following shall be added namely”—

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|-------------------------|--------------------------|-----------------|---------------------------|
| 1. Polyvinyl alcohol. | 1. (i) Grey fabrics, | From 20.09.2002 | 0.07% of the f.o.b. value |
| 2. Tallow. | made of 100% | onwards. | |
| 3. Tallow substitute | cotton; | | |
| 1. Polyvinyl alcohol. | (ii) Grey ready-made | From 20.09.2002 | 1.05% of the f.o.b. value |
| 2. Tallow. | garments, made | onwards. | |
| 3. Tallow substitute | of 100% cotton; | | |
| 4. Accessories. | and | | |
| 1. Polyvinyl alcohol. | (iii) Grey made-ups | From 20.09.2002 | 0.42% of the f.o.b. value |
| 2. Tallow. | i.e. bed-wear, | onwards. | |
| 3. Tallow substitute. | curtain, table | | |
| 4. Accessories. | linen, etc. made | | |
| | of 100% cotton. | | |
| 1. Enzyme. | 2. (i) Bleached fabrics, | From 20.09.2002 | 0.62% of the f.o.b. value |
| 2. Sodium per sulphate. | made of 100% | onwards. | |
| 3. Hydrogen per oxide. | cotton; | | |
| 4. Per oxide. | | | |
| stabilizer. | | | |
| 5. Mercerizing | | | |
| assistant. | | | |
| 6. Acetic acid. | | | |
| 7. Fluorescent or | | | |
| optical brightener. | | | |
| 8. Softener. | | | |
| 9. Polyvinyl alcohol. | | | |
| 10. Tallow. | | | |
| 11. Tallow substitute. | | | |

1. Enzyme.	(ii)	Bleached ready-made garments, made of 100% cotton; and	From 20.09.2002 onwards.	1.25% of the f.o.b. value
2. Sodium per sulphate.				
3. Hydrogen per oxide.				
4. Per oxide stabilizer.				
5. Mercerizing assistant.				
6. Acetic acid.				
7. Fluorescent or optical brightener.				
8. Softener.				
9. Polyvinyl alcohol.				
10. Tallow.				
11. Tallow substitute.				
12. Accessories.				
1. Enzyme.	(iii)	Bleached made-ups i.e. bed-wear, curtain, table linen, etc. made of 100% cotton.	From 20.09.2002 onwards.	0.83% of the f.o.b. value
2. Sodium per sulphate.				
3. Hydrogen per oxide.				
4. Per oxide stabilizer.				
5. Mercerizing assistant.				
6. Acetic acid.				
7. Fluorescent or optical brightener.				
8. Softener.				
9. Polyvinyl alcohol.				
10. Tallow.				
11. Tallow substitute.				
12. Accessories.				
1. Dyes.	3.	Dyed or screen printed fabrics, tapestry fabrics, made of 100% cotton.	From 20.09.2002 onwards.	1.11% of the f.o.b. value.
2. Sequestering agents.				
3. Antimigrant.				
4. Detergent.				
5. Acetic acid.				
6. Dye fixing agent.				
7. Silicone elastomer.				
8. Enzyme.				
9. Sodium per sulphate.				
10. Hydrogen per oxide.				
11. Per oxide				

- stabilizer.
- 12. Mercerizing assistant.
- 13. Acetic acid.
- 14. Fluorescent or optical brightener.
- 15. Softener.
- 16. Polyvinyl alcohol.
- 17. Tallow.
- 18. Tallow substitute.

1. Dyes.	4. Printed 100% cotton fabrics.	From 20.09.2002 onwards.	1.37% of the f.o.b. value.
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- 2. Sequestering agents.
- 3. Antimigrant.
- 4. Detergent.
- 5. Acetic acid.
- 6. Dye fixing agent.
- 7. Enzyme.
- 8. Sodium per sulphate.
- 9. Hydrogen per oxide.
- 10. Per oxide stabilizer.
- 11. Mercerizing assistant.
- 12. Acetic acid.
- 13. Fluorescent or optical brightener.
- 14. Softener.
- 15. Polyvinyl alcohol.
- 16. Tallow.
- 17. Tallow substitute

1. Dyes.	5. (i) Dyed or printed ready-made garments made of 100% cotton.	From 20.09.2002 onwards.	1.50% of the f.o.b. value.
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- 2. Thickener.
- 3. Binder.
- 4. Sequestering agents.
- 5. Anti foaming agent.
- 6. Softener.
- 7. Silicone elastomer.
- 8. Enzyme.
- 9. Sodium per sulphate.
- 10. Hydrogen per oxide.

11. Per oxide stabilizer.
12. Mercerizing assistant.
13. Acetic acid.
14. Fluorescent or optical brightener.
15. Softener.
16. Polyvinyl alcohol.
17. Tallow.
18. Tallow substitute.
19. Accessories.

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|-------------------------|------|------------------------|-----------------|---------------------|
| 1. Dyes. | (ii) | Dyed or printed | From 20.09.2002 | 2.06% of the f.o.b. |
| 2. Sequestering agents. | | made-ups i.e. bedwear, | onwards. | value. |
| 3. Antimigrant. | | curtain, table | | |
| 4. Detergent. | | linen, etc. made | | |
| 5. Acetic acid. | | of 100% cotton. | | |

6. Dye fixing agent.
7. Silicone elastomer.
8. Enzyme.
9. Sodium per sulphate.
10. Hydrogen per oxide.
11. Per oxide stabilizer.
12. Mercerizing assistant.
13. Acetic acid.
14. Fluorescent or optical brightener.
15. Softener.
16. Polyvinyl alcohol.
17. Tallow.
18. Tallow substitute.
19. Accessories.

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|-------------------------|----|----------------------------|-----------------|---------------------|
| 1. Dyes. | 6. | Partially dyed or | From 20.09.2002 | 1.26% of the f.o.b. |
| 2. Sequestering agents. | | partially printed fabrics, | onwards. | value. |
| 3. Antimigrant. | | garments and | | |
| 4. Detergent. | | made-ups, made | | |
| 5. Acetic acid. | | of 100% cotton. | | |
| 6. Dye fixing agent. | | | | |
| 7. Silicone | | | | |

- elastomer.
- 8. Enzyme.
- 9. Sodium per sulphate.
- 10. Hydrogen per oxide.
- 11. Per oxide stabilizer.
- 12. Mercerizing assistant.
- 13. Acetic acid.
- 14. Fluorescent or optical brightener.
- 15. Softener.
- 16. Polyvinyl alcohol.
- 17. Tallow.
- 18. Tallow substitute.
- 19. Accessories.

Explanation:— For the purpose of the items in column (2) of Schedule I, ____

- (i) a fabric or made-up shall be entitled for drawback of customs duty for item number 6 in column (2) of the above Schedule if yarn dyed pattern or dyeing or printing over-dyed portion of fabrics of made-ups cumulatively exceeds twenty-five per cent of the total surface area of fabrics, or made-ups, as the case may be, and ranges up to thirty per cent thereof.

Provided that if yarn dyed pattern or dyeing or printing or printing over-dyed portion is more than thirty percent of total surface area of fabrics or made-ups, it shall be treated as dyed or printed item numbers 3, 4 or 5 in column (2) of the said Schedule; and

- (ii) the fabrics, garments made-ups printed with white colour shall be treated as printed goods subject to the clause (i) above.”.

[C.No.3(134)DDS/2001]

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