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

Islamabad, the 2nd December, 2002.

NOTIFICATION
(CUSTOMS)

S.R.O. 884(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 (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) of that table and exported during the period specified in column (3) 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 Central Board of Revenue to satisfy itself that the imported raw materials 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 of within one hundred and eighty days from the date of realization of foreign exchange as shown on bank Credit Advice issued in accordance with Annexure ‘A’ to the State Bank of Pakistan Circular No. 64. dated the 25th August, 1993 or of the publication of this notification, whichever is later.

(iv) the exporter makes a declaration on the face of the original shipping bill or other export documents is the effect that he would claim repayment of the customs-duties paid on the imported raw material; 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 same constituents on which the rate of repayment is notified and the manufacturer-cum-exporter shall immediately intimate to the Collector of Customs (Exports). Custom House, Karachi, or 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 to be exported; and

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

TABLE

Raw materials	Goods produced or manufactured	Period	Extent of repayment Customs-duties
(1)	**(2)**	**(3)**	
The following goods produced or manufactured by M/S. Awan Sports Industries (Pvt.) Ltd-, Sialkot;-			
1. Carbon fibre. 2. Glass fibre. 3. Aramid fibre (twaron). 4. H.T. polyethylene fibre. 5. Mulbery wooden head. 6. Nylon tubes.	1. Sports goods Made of composite Materials (carbon fibre, glass fibre, Kevlar aluminium, etc.).	From 18.01.2001 to 30.06.2001.	10.02% of the f.o.b value.
		From 01.07.2001 to 30.06.2002.	7.90% of the f.o.b value.
		From 01.07.2002	6.48% of the f.o.b value.

7. Epoxy resin. 8. Epoxy hardener. 9. M.E.K. 10. Release agent. 11. Silicon paper. 12. Toulene. 13. Sand paper. 14. Epoxy primer. 15. Epoxy paints. 16. Bonding paints. 17. Polyurethane lacquer. 18. Synthetic leather grip. 19. Strings. 20. Caps nylon plastic. 21. Decales (paper). 22. Glass fibre sleaves.		
1. Synthetic leather. 2. Natural rubber. 3. Cork. 4. Synthetic rubber. 5. Silica. 6. Lubricant oil. 7. Accelerator MBT. 8. Accelerator MBTS. 9. Accelerator TMTD. 10. Zinc oxide. 11. Stearic acid. 12. Calcium 13. Titanium dioxide. 14. Magnesium carbonate. 15. Wax.	2. Baseballs madeof artificial leather With cork and rubber or rubber Foam.	From 18.01.2001 8.36% of the f.o.b.value to 30.06.2001. From 01.07.2001. 6.67% of the fob.value to. 30.06.2002. From 01.07.2002 5.72%of thef.o.b value to 02.12.2002.

[C.No.3(81)Rebate/96.]

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