

**GOVERNMENT OF PAKISTAN
CENTRAL BOARD OF REVENUE**

Islamabad, the September 25. 1997.

**NOTIFICATION
(CUSTOMS)**

S.R.O. 891(I)/97._ In exercise of the powers conferred by clause (c) of section 21 of the Customs Act, 1969 (IV of 1969), and in supersession of its Notification No. S.R.O. 352(I)/88. dated the 11th May, 1988, 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 record and other evidence as may be required by the 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 present to the proper officer of customs within two hundred and ten days of such exportation or 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's 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 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 constituents on which the rate of repayment is notified and the manufacturer-cum-exporter shall immediately intimate to the collector of Customs (Exports), customs 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 materials,

TABLE

Raw materials Imported.	Goods produced Or manufactured.	Extent of repayment Of customs-duties.
(1)	(2)	(3)

The following goods produced or manufactured by M/s. Nawaz Foundry works. Lahore:-

Alloy steel flat bar, Auto spring leaf.	Rs. 1.7 per Kilogramme.
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2. The repayment of customs-duties authorized by this Notification shall be admissible in respect of goods exported on or after the 25 the September, 1997.

[C.No.3(60)SS(CR)/8]

**(MUHAMMAD SAEED)
CHIEF (SURVEY & REBATE)**