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

Islamabad the 4th March, 2003

NOTIFICATION
(CUSTOMS)

S.R.O. 228 (I)/2003-: 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 material 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 material 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 manufacturers maintain proper record of the goods manufacture in accordance with the formula referred to in sub-paragraph (i) and produces, on demand, such records and other evidence may be required by the Central Board of revenue to satisfy itself that the imported raw material have been used in accordance with formula;

(iii) the manufacture goods are exported out of Pakistan and an application for repayment of customs -duties is presented to the proper officer of Customs with in two hundred and ten days of such exportation or of the publication of this notification or with in one hundred and eighty days from the dated of realization of foreign exchange a 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 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 exp orted; and

(v) the repayment of custom duties at the rate specified shall be allowed provided that the goods exported are manufactured with the same constituents of which the rate of repayment 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 14th March 2002, and ending on the 4th March, 2003 .

T A B L E

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. Aruj Garment Accessories Ltd., Lahore:-**		
1. Enzyme 2. Ascorbic acid. 3. Enzyme. 4. Ascorbic acid. 5. Hydrogen per oxide. 6. Per oxide stabilizer. 7. Mercerizing assistant. 8. Acetic acid. 9. Fluorescent or optical brightener. 10. Softener. 11. Polyvinyl alcohol. 12. Tallow. 13. Tallow substitute. 14. LDPE or HDPE. 15. Polythene for packing	1. 100% cotton bleached Fusible interlining woven, With LDPE or HDPE	Rs.1.91per kilogram.
1. Polyester (imported). 2. Fluorescent or optical brightener. 3. Softener. 4. LPDE or HDPE. 5. Polythene for packing.	2. 100% polyester (imported) fusible interlining woven with LDPE or HDPE.	Rs. 8.66 per kilogram.
1. Polyester (local). 2. Fluorescent or optical brightener. 3. Softener 4. LPDE or HDPE. 5. Polythene for packing.	3. 100% polyester (local) fusible interlining woven with LPDE or HDPE.	Rs. 3.42 per kilogram.
1. Polyester (local). 2. Fluorescent or optical brightener. 3. Softener. 4. LDPE or HDPE 5. Polythene for packing. 6. Polyvinyl alcohol 7. Tallow 8. Tallow substitute 9. Enzyme. 10. Sodium per sulphate.	4. 50% polyester (imported) 50% cotton fusible interlining woven with LDPE or HDPE.	Rs. 5.96 per kilogram.

11. Hydrogen per oxide. 12. Per oxide stabilizer 13. Mercerizing assistant. 14. Acetic acid.			
4. Polyester (imported). 5. Fluorescent or optical brightener. 6. Softener. 7. LDPE or HDPE 8. Polythene for packing. 9. Polyvinyl alcohol. 10. Tallow. 11. Tallow substitute. 12. Enzyme 13. Sodium per sulphate. 14. Hydrogen per oxide 15. Per oxide stabilizer. 16. Mercerizing assistant. 17. Acetic acid.	5.	50% polyester (imported) 50% cotton fusible interlining woven with LDPE or HDPE.	Rs. 2.64 per kilogram.
1. Polyester (Imported) 2. LDPE or HDPE 3. Polythene for packing.	6.	100% polyester (imported) fusible interlining non woven with LDPE or HDPE	Rs. 8.65 per kilogram.
1. Polyester (Imported) 2. LDPE or HDPE 3. Polythene for packing.	7.	100% polyester (local) fusible interlining non woven with.	Rs. 3.11 per kilogram.
1. Polyester (Imported) 2. Polythene for packing.	8.	100% polyester (imported) non-fusible interlining non woven.	Rs. 10.06 per kilogram.
1. Polyester (Imported) 2. Polythene for packing.	9.	100% polyester (local) non-fusible interlining non woven.	Rs. 1.69 per kilogram.
1. Polyester (Imported) 2. LDPE or HDPE 3. Polythene for packing.	10.	100% polypropylene fusible interlining non-woven with LDPE or HDPE	Rs. 8.96 per kilogram.
1. Polyester (Imported) 2. Polythene for packing.	11.	100% polypropylene fusible interlining non woven.	Rs. 14.56 per kilogram.

[C.No.3(14)DDS/2002.]

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