GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
CENTRAL BOARD OF REVENUE

Islamabad, the 4th Mar, 2003

NOTIFICATION
(CUSTOMS)

S.R.O. 231 (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 custom duties to the extent specified in column (4) of the table below paid on the importation of the raw material specified in column (1) of the said table and used in 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:-

1. 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 col(1) of the said table and used in the production or manufacture of the goods specified in column (2) thereof;
2. 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 as may be required by the Central Board of revenue to satisfy itself that the imported raw material have been used in accordance with formula:
3. 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:
4. 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
5. 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 Colletor 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.) Repayment of Custom duties authorize by this notification shall only be allowed in respect of goods exported during the period commencing from the 25th October,2002, and ending on the 4th march ,2003.The following goods produce or manufactured and exported by Tapal tea pvt Ltd.

Table

Raw materials imported (1)	Goods produced or manufactured (2)	Extent of repayment of Custom – duties (3)
1. Leaf Tea 2. uncoated polyester film 12 micron 3. Linear low density polythene film grade	1.Leaf tea	Rs.24.72 per kilogram
1. Dust tea. 2. uncoated polyester film 12 micron 3. Linear low density polythene film grade.	2.Dust tea	Rs 20.95 per kilogram
1. leaf tea 2. dust tea 3. Uncoated polyester film 12 micron 4. Linear low density polythene film grade	3.Leaf and dust tea mixture.	Rs.23.21 per kilogram.
1. Leaf Tea . 2. Dust tea tea bag filter paper. 3. Tea bag filter paper. 4. tea bag tags 5. Aluminium wire 0.5mm for food use.	4.Tea bags 2gms	Rs.7.31 for 100 tea bags.
1. Green tea plain. 2. Uncoated polyester film 12 micron 3. Linear low density polythene film grade.	5.Green tea plain.	Rs.16.73 per kilogram.
1. Green tea flavoured. 2. Uncoated polyester film 12 micron.	6.Green tea flavoured.	Rs.25.77 per kilogram.

3. Linear low density polythene film grade.		
1. Green tea flavoured. 2. Tea bag filtered paper. 3. tea bag tags 4. Tea bag envelopes	7.Green tea bags (1.5gms)	Rs.5.87 for 60 tea bags

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(Mohd Nadir Khan Hoti)
Chief(Duty Draw Back System).