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PART II

Statutory Notifications (S. R. O.)

GOVERNMENT OF PAKISTAN

REVENUE DIVISION
(Federal Board of Revenue)

NOTIFICATIONS

Islamabad, the 27th April, 2020

(CUSTOMS)

S. R. O. 340(I)/2020.— In exercise of the powers conferred by clause (c) of section 21 of the Customs Act, 1969 (IV of 1969), the Federal 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) thereof, subject to the following conditions, namely:—

- (i) the goods have been manufactured according to the formula duly furnished to the Federal 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;

993(1—3)

Price : Rs. 6.00

[5463(2020)/Ex. Gaz.]

- (ii) the manufacturer maintains proper record of the goods manufactured in accordance with the formula referred to in condition (i) and produces, on demand, such records and other evidence as may be required by the Federal 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 re-payment of customs-duties is presented to the appropriate officer of the Customs within two hundred and ten days of such exportation or of the publication of this notification or within one hundred and eighty days from the date of realization of foreign exchange as shown in the bank credit advice issued in accordance with the relevant regulations of the State Bank of Pakistan for the time being in force, 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 re-payment of the customs-duties paid on the imported raw materials used in the production or manufacture of the goods being exported; and
- (v) the re-payment 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 re-payment 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 materials in place of imported raw materials.

TABLE

Raw materials imported	Goods produced or manufactured	H.S.Code	Period	Extent of repayment of customs-duties
(1)	(2)	(3)	(4)	(5)
The following goods produced or manufactured and exported by M/s. Ismail Industries Limited, Karachi:—				
1. RBD Palm Olein.	1. RUSF-Ready to	2106.9090	From	5.15% of the
2. RBD Canola Oil.	Use		05-04-2018	f.o.b. value
3. Skimmed Milk Powder.	Supplementary Food		to 31-03-2019.	

Raw materials imported	Goods produced or manufactured	H.S.Code	Period	Extent of repayment of customs-duties
(1)	(2)	(3)	(4)	(5)
4. Emulsifier				
5. Vitamin & Mineral Premix				
6. Anti Oxidant				
1. RBD Palm Olein.	2. RUSF-Ready	2106.9090	From	5.33% of the
2. RBD Canola Oil.	to Use		01-04-2019	f.o.b. value.
3. Skimmed Milk Powder.	Supplementary Food /RUTF-		to 27-04-2020.	
4. Emulsifier.	Ready to Use			
5. Vitamin & Mineral Premix.	Therapeutic Food.			
6. Anti Oxidant.				
7. Whey Powder.				
8. Peanuts.				

S. R. O. 341(I)/2020.— In exercise of the powers conferred by clause (c) of section 21 of the Customs Act, 1969 (IV of 1969), the Federal Board of Revenue is pleased to direct that the following further amendment shall be made in its Notification No. S.R.O. 212(I)/2009, dated the 5th March, 2009, namely:—

In the aforesaid Notification, after Schedule LXXXI, the following new Schedule shall be added, namely:—

“SCHEDULE LXXXII

Raw materials imported	Goods produced or manufactured	H.S. Code	Period	Extent of repayment of customs-duties
(1)	(2)	(3)	(4)	(5)
1. RBD Palm Olein.	RUSF-Ready to	2106.9090	From	5.33% of the
2. RBD Canola Oil.	Use		27-04-2020	f.o.b. value.”.
3. Skimmed Milk Powder.	Supplementary Food/RUTF-		Onwards.	
4. Emulsifier.	Ready to Use			
5. Vitamin & Mineral Premix.	Therapeutic Food.			
6. Anti Oxidant.				
7. Whey Powder.				
8. Peanuts.				

[C. No. 3(9)/DRD/2018.]

MEHREEN NASEEM,
Secretary (Duty /Remission & Drawback).