

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

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Islamabad, the 30<sup>th</sup> June, 2021.

**NOTIFICATION  
(CUSTOMS)**

**S.R.O. 848 (I)/2021.**— In exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), section 50 of the Sales Tax Act, 1990, section 40 of the Federal Excise Act, 2005 and section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Export Oriented Units and Small and Medium Enterprises Rules, 2008 which, as required under sub-section (3A) of the said section 219, was previously published vide Notification No. S.R.O 784(I)/2021, dated the 18<sup>th</sup> June, 2021, namely:-

In the aforesaid Rules,-

(1) in rule 2, in sub-rule (1),-

(a) after clause (c), the following new clause shall be inserted, namely:-

“(c1). “export” includes supply of goods,-

- (i) by an indirect exporter to a direct exporter;
- (ii) against international tenders either to supply locally or to export abroad;
- (iii) to projects or sectors entitled to import or purchase such goods free of duties and taxes; and
- (iv) to export processing zones.”; and

(b) for the clause (1), the following shall be substituted, namely:-

“(1) “vendor” means “a person who is registered as manufacturer under the Sales Tax Act, 1990 and to whom goods are provided by the licensee for further manufacture of goods”;

(2) in rule 3, in sub-rule (1), for clause (c), the following shall be substituted, namely:-

“(c) banker’s certificate directly forwarded by the bank to the regulatory authority under sealed envelope regarding financial transactions of the

applicant during the last two years and in case of newly incorporated companies bank certificate directly forwarded by the bank to the regulatory authority under sealed envelope along-with the statement showing funds equivalent to the amount of duty and taxes required for purported imports under these rules;”;


- (3) in rule 9, in sub-rule (2), in the first proviso, after the words “provisional analysis certificate”, the words “as applied by the licensee” shall be inserted; and
- (4) in rule 10, in sub-rule (1), for clause (a1), the following shall be substituted, namely:-

“(a1) the input goods may be transferred after filling such transfers in WeBOC on intimation to the Collector or regulatory authority from the units operating under Notification No. S.R.O 327(I)/2008 dated the 29<sup>th</sup> March, 2008 or DTRE Rules or a Customs Bond to another Export Oriented Unit without payment of customs duty and other taxes against an indemnity bond as set out in Appendix –VII to this chapter submitted to the Collector or regulatory authority:

Provided that such transfers of input goods under this sub-rule shall be subject to the condition that the seller (licensee) shall file declaration regarding such transfers under the WeBOC and acceptance of the same through declaration by the buyer (licensee) under WeBOC ;”.

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[C.No.3(1)EP/2021]

  
(Syed Hamid Ali)  
Additional Secretary