



# MANUAL FOR EXPORT FACILITATION SCHEMES

(A Step by Step Guide for Exporters)

FEDERAL BOARD OF REVENUE (FBR)

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## Acronyms

C & F	Cost and Freight
CNIC	Computerized National Identity Card
DTRE	Duty and Tax Remission for Exports
EDB	Engineering development Board
EOUs	Export Oriented Units
FBR	Federal Board of Revenue
FOB	Free on Board
IOCO	Input Output Coefficient Organization
NTN	National Tax Number
SBP	State Bank of Pakistan
SMEs	Small and Medium Enterprises
STRN	Sales Tax Registration Number
WeBOC	Web Base One Customs

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## INTRODUCTION TO THE STUDY

The study analyzes export facilitation schemes offered by the Federal Board of Revenue (FBR) with the purpose to make the procedures simple enough to understand by exporters easily. The schemes include:

- 1. Manufacturing Bond Rules (Warehousing) - Chapter XV of Customs Rule 2001-SRO 450 (I)/2001, Dated 18<sup>th</sup> June, 2001.**
- 2. Export Oriented Units (EOUs) and Small and Medium Enterprises (SMEs) Rules - S.R.O. 327(I)/2008 Dated 29<sup>th</sup> March, 2008.**
- 3. Duty and Tax Remission for Exports (DTRE) - Sub-Chapter 7 of Chapter – XII of Customs Rule 2001- SRO 450(I)/2001, Dated 18<sup>th</sup> June, 2001.**
- 4. Temporary Importation -S.R.O. 492(I)/2009, Dated 13<sup>th</sup> June, 2009.**

The above schemes are analyzed and simplified by reflecting on, the scope of the schemes, their intended beneficiaries, documentations, licensing, certifications and security requirements along with the procedures to avail them.

The study is divided into four sections. Section one discusses Manufacturing Bond Rule with respects to its scope, documentations, certifications and licensing requirements in addition to, procedures to avail the scheme.

The second section reflects on EOUs and SMEs Rules, while DTRE scheme is discussed in section three for the said aspects related to scope, documentations and procedures. In the last section Temporary Importation scheme is discussed in detail for afore mentioned aspects.

## SECTION ONE

# MANUFACTURING BOND RULES

**S.R.O. 450 (I)/2001  
Dated 18th June, 2001**

## 2.1. Manufacturing Bond Rules (Warehousing) – An Overview

The scheme facilitates a manufacturer-cum-exporter who has a license to operate a “manufacturing bond”<sup>1</sup> (warehousing) for importation of duty/taxes free input goods used in the manufacturing of finished goods for subsequent exports. The input goods imported under this scheme are not limited to a certain sector, rather all exporting sectors can avail the facility. The scheme further facilitates exporters by allowing sell up to 40% of their annual production of finished goods in the local market after payment of duty and taxes.

To avail the scheme a license to operate manufacturing bond and “analysis certificate”<sup>2</sup> from the “Regulatory Authority”<sup>3</sup> of the Customs is required. An online application via WeBOC can be submitted to acquire both the license and the certificate.

In the subsequent sections for the Manufacturing Bond Rules, the study discusses scope of the scheme and provides basic information including details of duty/tax free importation of inputs goods, eligible beneficiaries, validity of the licenses, minimum export requirements of manufactured finished good and utilization/retention period of the imported input goods.

Further to that, it also provides information regarding basic documentation, licenses and certificates requirements to avail the scheme and procedures to avail the licenses and certifications.

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<sup>1</sup>Premises having a proper boundary wall, with clearly defined areas of bonded warehouse for storing of input goods, manufacturing facility and other stores. Goods imported under this scheme are delivered directly to the manufacturing bond, escorted by custom inspector.

<sup>2</sup> A certificate issued by the Regulatory Authority of Customs showing the input and output ratio of input goods viz-a-viz output goods along with wastages.

<sup>3</sup> Additional Collector of Customs designated as the Regulatory Authority by the Collector of Customs.



Particulars	Manufacturing Bond Rules (Warehousing) Chapter XV of Customs Rule 2001
Relevant SRO	SRO 450 (I)/2001, Dated 18th June, 2001 <sup>4</sup>
<b>2.2. Basic Information and Scope of the Scheme</b>	
What is the Scheme About	<ul style="list-style-type: none"> <li>i. A manufacturer-cu-exporter<sup>5</sup> can establish a manufacturing bond and import duty/taxes free input goods use in the manufacturing of finished goods for exports.</li> <li>ii. Warehouse for storing of “input goods”<sup>6</sup>.</li> <li>iii. Duty paid input goods manufactured locally can be procured, if duty drawback and rebates of federal excise duty is admissible on the exports of finished goods.</li> <li>iv. Up to 40% of the annual production is allowed to sold in the local market after payment of duty and taxes.</li> </ul>
Who Can Apply?	Manufacturers-cum-exporters, or indirect exporters <sup>7</sup>
Validity of the Licenses under the Schemes	The license is <b>valid for three years</b> and will be renewed for the same period after revalidation by the Regulatory Authority
List of Duty-Free Imported Input Goods	All Input goods including coal, diesel, gas and furnace oil required for manufacturing of goods meant for exports and raw materials, accessories, subcomponents, components, assemblies, and includes unrecorded media for development of software and recorded software used as tools for development of software.
Minimum Export Requirements of Finished Good Under the Schemes	Minimum 60%
Utilization of Zero Rated Locally Manufactured Input Goods	Not allowed
Is Sales of Imported Raw Materials allowed in the Local Market?	Allowed for leftover stock in certain conditions and subject to the prior approval of the Regulatory Authority.
Utilization/Retention Period for Input Goods Procured Under these Schemes	Retention period is six months for non-perishable items, while three months for perishable items.
Post Exportation Audit/Checks in place	Periodical audit, at least once in a year

<sup>4</sup> [http://download1.fbr.gov.pk/Docs/2019124171277534SRO450\(I\)2001ManufacturingBond\(Uptodate\(1\)-converted.pdf](http://download1.fbr.gov.pk/Docs/2019124171277534SRO450(I)2001ManufacturingBond(Uptodate(1)-converted.pdf)

<sup>5</sup> Any person or firm registered under the Sales Tax Act, 1990 as a manufacturer – cum-exporter.

<sup>6</sup> Means all goods, required for the manufacture of goods meant for export, such as raw materials, accessories, sub components, components, sub-assemblies, assemblies.

<sup>7</sup> A manufacturer or supplier of goods or articles which are to be used as input for export.

<b>When Security is Discharged?</b>	On realization of foreign exchange as shown on Bank Credit Advice issued in accordance with the State Bank of Pakistan’s regulations for the time being in force.
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### 2.3. Documents, Licenses/Certifications and Security Requirements

<b>Basic Documents Needed</b>	i. CNIC
	ii. NTN
	iii. STN
	iv. Site Plan <sup>8</sup> of the proposed warehouse
	v. Banker’s certificate, regarding financial transactions of the applicant during the last two years.
	vi. A General Bond on the set format provided in <b>Annexure-6.1</b> .
	vii. Articles of Association
	viii. Lease or Tenancy Agreement
	ix. Pay Order in favor of the Collector equal to the “established charges” <sup>9</sup>
	x. Details of type of machinery installed
	xi. Item-wise record of input goods received, manufactured and exported duly stamped and signed by the supervising Customs official every month on the prescribed form in <b>Annexure-6.2</b> .
<b>Licenses /Certificates Required</b>	i. License to operate a manufacturing bond from Regulatory Authority of customs on the provided format in <b>Annexure-6.3</b> .
	ii. Analysis Certificate from the Authority <b>within fifteen days</b> of issuance of manufacturing bond license, or <b>sixty days before</b> the first export of finished goods on the format provided in <b>Annexure-6.4</b> .
<b>Security Taken at the Time of Licensing</b>	Pay Order for establishment charges.
<b>Security Taken at the Time of Imports</b>	Indemnity Bond (as per format in <b>Annexure -6.5</b> ) and postdated cheques.

### 2.4. Procedures to Apply for Licenses/Certificates Under Manufacturing Bond Rules

<b>Procedure to Apply for Warehousing License</b>	i. The applicant has to submit a complete application for warehousing license on the format provided in <b>Annexure-6.3</b> along with the required documents ( <i>mentioned in documents section</i> ) above, to the Regulatory Authority designated
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<sup>8</sup> Indicating the location of the premises and the details of the total area, covered area and the area proposed to be utilized for the manufacturing area or facility and for storing the bonded warehoused input goods and manufactured goods therefrom for exports.

<sup>9</sup> Charges at the rate as fixed by the Collector shall be payable by the licensee on annual basis for issuance, revival or revalidation of the license.

	<p>by the Collector of Customs having jurisdiction in which the unit is registered under the Sales Tax Act, 1990.</p> <p>ii. In case there are more than one unit of a proprietor, he shall apply to the Regulatory Authority designated by the Collector of Customs where the head office of the applicant is registered under Sales Tax Act, 1990.</p> <p>iii. The Collector will carry out verification and premises survey <b>within fifteen working days</b> of receipt of the application complete in all respects.</p> <p>iv. After verification, the Collector may <b>issue a license within fifteen days</b> to the applicant to operate a warehouse. Thus, the whole process of acquiring license to operate a warehouse takes <b>thirty days</b>.</p>
<p><b>Procedure to Apply for Analysis Certificate for Goods to be Manufactured in a Manufacturing Bond</b></p>	<p>i. The applicant shall apply to the Regulatory Authority, within <b>fifteen days of issuance of manufacturing bond license</b>, or <b>sixty days before</b> the first export of finished goods, for issuance of an Analysis Certificate as set out in <i>Annexure-6.4</i> along with “samples of product and its input material”<sup>10</sup>.</p> <p>ii. The Regulatory Authority, after getting input from the Input Output Coefficient Organization (IOCO) or Engineering Development Board (EDB), or any other agency, in this regard, issue an Analysis Certificate within <b>thirty days of receipt of such application</b>.</p> <p>iii. Meanwhile the Regulatory Authority may issue <b>a provisional analysis certificate</b> till the determination of Input to Output Ratio and wastage by IOCO or EDB, as the case may be.</p> <p>iv. Furthermore, if there is no change in previously determined input and output ratio, then the Regulatory Authority <b>may uphold on WeBOC, the previously determined input-output ratios</b> without sending it to IOCO or EDB.</p>

<sup>10</sup> In case of expensive samples such as leather jackets or garments, etc. instead of complete finished goods, 6” x 6” piece of leather or lining material, a button or a piece of thread or a three inches long zipper etc. may be retained by the Regulatory Authority for the purpose of issuance of Analysis Certificate.

## SECTION TWO

# THE EXPORT ORIENTED UNITS (EOUs) AND SMALL AND MEDIUM ENTERPRISES (SMEs) RULES

S.R.O. 327(I)/2008, Dated 29th March, 2008

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### 3.1. Export Oriented Units (EOUs) and Small and Medium Enterprises (SMEs) – An Overview

The scheme promotes Small & Medium Enterprises (SMEs)<sup>11</sup> and allows Export Oriented Units (EOUs)<sup>12</sup> duty/taxes free import all input goods including f capital goods(machinery). A manufacturer-cum-exporter having a license from Regulatory Authority to operate as EOU can avail this scheme. However, the exporter also needs to obtain an analysis certificate as well. The imported input goods are not limited to a certain sector, rather all exporting sectors can avail this scheme.

The scheme facilities EOUs by allowing 20% sells of their annual production in the local market on payment of duties and taxes, while this provision is further relaxed for engineering units where they can sell up to 50% of their production in the local markets for the first three years and 20% of their production in the subsequent years on payment of duties and taxes.

In the sub-sections for the EOUs/SMEs Rules, the study has discussed scope of the scheme and basic, documentation, licenses and certificates requirements and procedures to avail the licenses and certifications respectively.

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<sup>11</sup> An export unit having export quantum up to two and half million US dollar per annum.

<sup>12</sup> EOU includes a small and medium enterprise and means a manufacturer having in-house manufacturing facility and licensed by the Regulatory Authority.

Particulars	The Export Oriented Units (EOUs) and Small and Medium Enterprises (SMEs)
Relevant SRO	S.R.O. 327(I)/2008, Dated 29th March, 2008 <sup>13</sup>
<b>3.2. Basic Information and Scope of the Scheme</b>	
What is the Scheme About	i. Promotes Small & Medium Enterprises (SMEs) and allows Export Oriented Units (EOUs) duty/taxes free import of <b>capital goods(machinery)</b> and other input goods.
	ii. Duty paid input goods manufactured locally can be procured if duty drawbacks and rebates of federal excise duty is admissible on the exports of finished goods.
	iii. Allows 20% sells of the production in the local market on payment of duties and taxes. For engineering units 50% of their production can be sold in the local markets for the first three years and subsequent sell shall be 20% of the production on payment of duties and taxes.
	iv. Exporters can engage services of “vendors” <sup>14</sup> .
Who Can Apply?	Manufacturers-cum-exporters and SMEs.
Validity of the Licenses under the Schemes	The license is <b>valid for two years</b> and will be renewed for the same period after revalidation by the Regulatory Authority.
List of Duty-Free Imported Input Goods	i. All input goods including plant, machinery, equipment and apparatus, including capital goods to be used solely within the limits of an EOU.
	ii. Raw materials accessories, subcomponents, components, assemblies, coal coke of carbon, carbon blocks diesel, gas and furnace oil (for generation of electricity/energy) used in the manufacture of goods for export.
Minimum Export Requirements for Finished Good Under the Schemes	Minimum 80%
Utilization of Zero Rated Locally Manufactured Input Goods	Not allowed

<sup>13</sup> [http://download1.fbr.gov.pk/Docs/20191241712547231SRO327\(I\)2008EOU\(Uptodate\)-converted.pdf](http://download1.fbr.gov.pk/Docs/20191241712547231SRO327(I)2008EOU(Uptodate)-converted.pdf)

<sup>14</sup> A person to whom input goods are provided by the Export Oriented Unit for partial manufacturing or further processing towards the manufacture of output goods.

<b>Is Sales of Imported Raw Materials allowed in the Local Market?</b>	Allowed to another licensee (having license to operate EOUs)
<b>Utilization/Retention Period for Input Goods Procured Under these Schemes</b>	Utilization period is <b>two years for raw materials further extendable</b> by Chief Collector and <b>five years retention period for machinery</b> .
<b>Post Exportation Audit/Checks in place</b>	Post-exportation audit is carried out and completed to the satisfaction of the Regulatory Authority at the end of every financial year.
<b>When Security is Discharged?</b>	<b>After post exportation audit</b>

### 3.3. Documents, Licenses/Certifications and Security Requirements

<b>Basic Documents Needed</b>	i. CNIC
	ii. NTN
	iii. STN
	iv. Site plan of the proposed EOU.
	v. Banker’s certificate regarding financial transactions of the applicant during the last two years and a General Bond ( <i>Annexure-6.6</i> ) equal to the amount of duty and taxes.
	vi. Memorandum and Articles of Association.
	vii. Detail of machinery installed
	viii. Insurance policy
<b>Licenses /Certificates Required</b>	i. License from the Regulatory Authority to operate as EOU on the prescribed format provided in <i>Annexure-6.7</i> .
	ii. Analysis certificate from the Regulatory Authority as per format provided in <i>Annexure-6.8</i> .
<b>Security Taken at the Time of Licensing</b>	Insurance policy equal to the total amount of all duties and taxes of the proposed license. The insurance policy should be issued by an insurance company having paid up capital not less than Rs.120 million and is registered with Control of Insurance, Ministry of Commerce.
<b>Security Taken at the Time of Imports</b>	Indemnity Bond ( <i>Annexure-6.9</i> ) and postdated cheques of value equal to custom duty, sales tax, federal excise duty, and income tax involved in the clearance of imported input goods.

3.4. Procedures to Apply for Licenses/Certificates Under EOUs

<p><b>Procedure to Apply for EOUs License</b></p>	<ul style="list-style-type: none"> <li>i. An application in the form set out in <i>Annexure-6.7</i> along with the required documents need to submit to the Regulatory Authority designated by the Collector of Customs having jurisdiction in which the unit is registered under the Sales Tax Act, 1990.</li> <li>ii. In case there are more than one unit of a proprietor, he shall apply to the Regulatory Authority designated by the Collector of Customs where the head office of applicant is registered under the Sales Tax Act, 1990.</li> <li>iii. The Regulatory Authority will carry out verification and premises survey <b>within seven working days</b> of receipt of the application completed in all respects.</li> <li>iv. After verification, the Regulatory Authority may <b>issue a license within seven days</b> to the applicant to operate an export-oriented unit. Thus, the whole process of acquiring license to operate an export-oriented unit takes <b>fourteen days</b>.</li> </ul>
<p><b>Procedure to Apply for Analysis Certificate for Goods to be Manufactured in an EOU</b></p>	<ul style="list-style-type: none"> <li>i. The applicant shall apply to the Regulatory Authority, <b>within seven days of import of input goods</b>, for issuance of an Analysis Certificate as set out in <i>Annexure-6.8</i>.</li> <li>ii. The Regulatory Authority, after verification or after getting input from the IOCO or EDB, in this regard, issue an Analysis Certificate within <b>thirty days of receipt of such application</b>.</li> <li>iii. Meanwhile the Regulatory Authority may issue a <b>provisional analysis certificate</b> till the determination of Input to Output Ratio and wastage by IOCO or EDB, as the case may be.</li> <li>iv. Furthermore, if there is no change in previously determined input and output ratio, then the Regulatory Authority <b>may uphold the previously determined input-output ratios</b> without sending it to IOCO or EDB.</li> </ul>



## **SECTION THREE**

# **DUTY AND TAX REMISSION FOR EXPORTS (DTRE) SCHEME**

**S.R.O. 450(I)/2001, Dated 18th June, 2001**

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#### 4.1. Duty and Tax Remission for Exports (DTRE) – An Overview

DTRE scheme entails non-payment of duties/taxes at import stage on input goods, therefore, no duty drawbacks are claimed on subsequent exports. The scheme is provided either on the basis of export performance or on the basis of past or existing contract orders. Therefore, it can be availed by manufacturers, “indirect exporters”<sup>15</sup>, “commercial exporters”<sup>16</sup>, contracted vendors of foreign manufacturers or foreign buyers. Under performance based DTRE, the approval in the base year is granted on the anticipated value of exports as mentioned by the exporter in the application. While in the second year the permit is granted subject to increase in exports as compared to the first year.

It also allows to procure zero rated locally manufactured input goods from a registered supplier to use in the production of goods for exports. Further, it covers supplies made by an indirect exporter to a direct exporter, supplies made against international tenders and supplies to projects or sectors, and export processing zones, entitled to import or purchase such imported input goods free of duties and taxes. An advance DTRE approval is required from the Regulatory Authority for which WeBOC can be used.

In the sub-sections for the DTRE scheme, the study has discussed scope of the scheme and basic, documentation, licenses and certificates requirements and procedures to avail the licenses and certifications respectively.

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<sup>15</sup> A manufacturer or supplier of goods or articles which are to be used as input for exports.

<sup>16</sup> Exporters engaged in the purchase and export of goods in same state either after packing or otherwise.

<b>Particulars</b>	<b>Duty and Tax Remission for Exports (DTRE) Scheme – Sub-Chapter 7 of Chapter – XII of Customs Rule 2001</b>
<b>Relevant SRO</b>	<b>SRO 450(I)/2001, Dated 18th June, 2001<sup>17</sup></b>
<b>4.2. Basic Information and Scope of the Scheme</b>	
<b>What is the Scheme About</b>	i. Entails non-payment of duties/taxes at import stage on input goods, therefore, no duty drawbacks on exports.
	ii. Can procure zero rated locally manufactured input goods from a registered supplier, who will issue a zero-rated invoice under section 23 of the Sales Tax Act, 1990 to the DTRE user.
	iii. It covers supplies made by an indirect exporter to a direct exporter.
	iv. Supplies made against international tenders.
	v. Supplies to projects or sectors, and export processing zones, entitled to import or purchase such goods free of duties and taxes.
	vi. Sales of finished goods in local markets is not allowed.
	vii. A minimum of 15% value addition is required
<b>Who Can Apply?</b>	Manufacturers, indirect exporters, <b>Commercial exporters, Contracted vendors of foreign manufacturers or foreign buyers</b>
<b>Validity of the Licenses under the Schemes</b>	DTRE Approval is <b>valid for one year</b> and further extendable <b>for the same period</b> after revalidation by the Regulatory Authority
<b>List of Duty-Free Imported Input Goods</b>	i. All input goods including raw materials including accessories, and services including, electricity, gas, furnace or diesel oil or coal or coke of coal of carbon blocks for the generation of electricity/energy in the manufacture of goods for exports.
	ii. Imports of raw sugar and cooking oil or vegetable ghee or their raw materials are conditionally admissible: <b>The conditions are;</b> <ol style="list-style-type: none"> <li>a. Only manufacturers-cum-exporters of ghee are eligible.</li> <li>b. Raw material procurement must not exceed 1000 metric tons per month. <b>Ninety days’ time limit</b> for utilizing of the imported palm oil from the date of import to export date of the consignment.</li> <li>c. Export of ghee is admissible in foreign currency<sup>18</sup> only.</li> </ol>

<sup>17</sup> <http://download1.fbr.gov.pk/Docs/201912416125613694DTRERules-updatedversion-upto12.09.2019-converted.pdf>

<sup>18</sup> In case of exports to Afghanistan and through Afghanistan to Central Asian Republics by land routes, the facility of this sub-chapter shall be admissible only against established irrevocable letters of credit or receipt of advance payment in convertible foreign currency from the country of import.

<b>Minimum Export Requirements for Finished Good Under the Schemes</b>	100%
<b>Utilization of Zero Rated Locally Manufactured Input Goods</b>	Where a registered person supplies goods to a DTRE user, he shall issue a zero-rated invoice under section 23 of the Sales Tax Act, 1990, mentioning the number and date of DTRE approval of the buyer.
<b>Is Sales of Imported Raw Materials allowed in the Local Market?</b>	i. Allowed on payment of duties/taxes given that the DTRE user is failed to utilize the input goods.
	ii. To vendors after intimating the Authority, provided that the DTRE applicant has declared in his application about the process that he intends to get done from a vendor, along with particulars of the vendor.
<b>Utilization/Retention Period for Input Goods Procured Under these Schemes</b>	i. The input goods’ utilization period is <b>one year</b> from the date of approval of DTRE application.
	ii. The utilization period of packaging materials for horticulture products is two years.
	iii. The period may be extended by the Chief Collector in exceptional circumstances by obtaining fresh securities covering the extension period.
<b>Post Exportation Audit/Checks in place</b>	Post-exportation audit within a period of three months after the expiry of DTRE approval.
<b>When Security is Discharged?</b>	After post exportation audit

4.3. Documents, Licenses/Certifications and Security Requirements	
<b>Basic Documents Needed</b>	i. NTN
	ii. STRN
	iii. Last two years <b>Bill of Exports &amp; E-Forms</b> counter signed by State Bank of Pakistan (SBP) for direct exporters and commercial exporters
	iv. <b>Purchase or contract orders of past or current</b> in possession for indirect exporters/ vendors
<b>Licenses /Certificates Required</b>	i. In order to get a license under DTRE Scheme, an application can be submitted to the Regulatory Authority for specific export, supply contract or order as set out in <b>Annexure-6.10</b> over the web through WeBOC.
	ii. The exporter would require analysis certificate for approval of DTRE license for which there is no need to submit a separate application, rather on the basis of DTRE application the Regulatory Authority issues the said certificate.
<b>Security Taken at the Time of Licensing</b>	i. The amounts of duties/taxes suspended under DTRE shall be secured for a period of eighteen months against <b>indemnity bond</b> along with the post-dated cheque from a direct and indirect exporter.
	ii. Bank guarantee from a commercial exporter.
	iii. Corporate guarantee from exporters in the corporate sector.
<b>Security Taken at the Time of Imports</b>	None

4.4. Procedures to Apply for DTRE Licensing

<p><b>Procedures to Apply for DTRE License</b></p>	<p>i. A DTRE applicant can apply to the Regulatory Authority in the form set out in <i>Annexure-6.10</i> over the web through WeBOC for DTRE approval.</p>
	<p>ii. The Regulatory Authority may, <b>within seven days of receipt</b> of the application refers to IOCO or EDB, in this regard, for determination of input-output ratios and before granting DTRE approval.</p>
	<p>iii. IOCO or, as the case may be, EDB upon receipt of a reference from the Regulatory Authority, shall determine input-output ratios and wastages, and forward their findings to the Regulatory Authority <b>within a period of thirty days</b>, or such <b>shorter period</b> as may be specified by the Regulatory Authority in any <b>specific case</b>.</p>
	<p>iv. Provided that if there is no change in previously determined input and output ratio, then the Regulatory Authority shall uphold the previously determined input-output ratios without sending it to IOCO or, as the case may be, EDB.</p>
	<p>v. Furthermore, the Regulatory Authority may grant provisional DTRE approval pending receipt of response from IOCO or, as the case may be, from EDB in this behalf. Such provisional approval shall not in any case be delayed beyond <b>three days</b> after expiry of the due date of receipt of response from IOCO or, as the case may be, EDB.</p>
	<p>vi. Provided also that quantity equivalent to hundred percent capacity of the producing or manufacturing unit may be approved provisionally by the Regulatory Authority, as applied by DTRE user. However, <b>up to fifty percent quantity may</b> be allowed to be used by the time IOCO or EDB determines output and input ratios.</p>
	<p>vii. On the basis of DTRE application, the Regulatory Authority if satisfied, may grant DTRE approval and each such approval shall <b>be fed into WeBOC</b> over the web in the format as given in <i>Annexure 6.11</i>.</p>

## **SECTION FOUR**

# **TEMPORARY IMPORTATION SCHEME**

**S.R.O. 492(I)/2009**

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### 5.1. Temporary Importation Scheme – An Overview

The scheme exempts from customs-duty and sales tax on temporary importation of input goods for subsequent exportation. The input goods include accessories used in ready-made garments, textile made ups and footwears, components/sub- components for assembly of machinery, electrical/electronic equipment, bicycles, aluminum-ware, steel ware, kitchen utensils and cutlery, vacuum flasks, surgical instruments; and dolls, toys, and games, materials, for the manufacture of decorative items and stationery items meant for exports and packing materials.

A manufacturer-cum-exporter can avail this scheme. In comparison to the other schemes discussed in this study, this scheme is simple and easy to avail.

In the sub-sections for this scheme, the study has discussed scope of the scheme and basic, documentation, licenses and certificates requirements and procedures to avail the licenses and certifications respectively.



Particulars	Temporary Importation Scheme
<b>Relevant SRO</b>	<b>SRO 492(I)/2009<sup>19</sup></b>
<b>5.2. Basic Information and Scope of the Scheme</b>	
<b>What is the Scheme About</b>	<b>i.</b> The scheme exempts from <b>customs-duty and sales tax</b> on temporary importation of input goods used in manufacturing of products for subsequent exportation.
	<b>ii.</b> At least 20% value addition is required.
	<b>iii.</b> Sales of finished goods in local markets is not allowed.
<b>Who Can Apply?</b>	Manufacturers-cum-exporters
<b>Validity of the Licenses under the Schemes</b>	Valid for two years and further extendable for six months by the Regulatory Authority
<b>List of Duty-Free Imports</b>	<b>i.</b> Accessories use in ready-made garments, textile made ups and footwears,
	<b>ii.</b> Textile designs, artwork, transparencies (bearing design for textiles) for reproduction of finished goods
	<b>iii.</b> Components/sub-components for assembly of machinery, electrical/electronic equipment, bicycles, aluminum-ware, steel ware, kitchen utensils and cutlery, vacuum flasks, surgical instruments; and dolls, toys for games.
	<b>iv.</b> Materials, sub-components and components for the manufacture of decorative items and stationery items meant for exports
	<b>v.</b> Packing materials (excluding straw, paper, paper cones, glass wool and like material) for packing of goods.
	<b>vi.</b> Polypropylene woven and jute bags subject to the condition that such bags bear the particulars of the Pakistani exporters in permanent print on each bag.
<b>Minimum Export Requirements for Finished Good Under the Schemes</b>	100%

<sup>19</sup> <http://download1.fbr.gov.pk/Docs/20191241712414209Notification-Standard-492-Updatedupto31stjuly,2019-converted.pdf>

<b>Is Sales of Imported Raw Materials allowed in the Local Market?</b>	Left over quantities are allowed to sell on payment of duties and taxes leviable.
<b>Utilization/Retention Period for Input Goods Procured Under these Schemes</b>	<b>Eighteen months</b> and further extendable by Chief Collector on payment of one per cent surcharge per month on C&F value of the goods.
<b>Post Exportation Audit/Checks in place</b>	<b>Submission of proof of export</b> (export bills) is required.
<b>When Security is Discharged?</b>	On submission of proof of export.

### 5.3. Documents, Licenses/Certifications and Security Requirements

<b>Basic Documents Needed</b>	i. NTN
	ii. STRN
	iii. Value of goods exported in previous fiscal year
	iv. Description of imported inputs
	v. Description of goods to be exported
	vi. Station of import <sup>20</sup>
<b>Licenses /Certificates Required</b>	The importer needs to submit an application to the Regulatory Authority for approval of DTRE scheme.
<b>Security Taken at the Time of Licensing</b>	Not applicable.
<b>Security Taken at the Time of Imports</b>	Bank guarantee or pay order or indemnity bond along with post-dated cheque equivalent to the amount of customs-duty and sales tax otherwise leviable thereon.

### 5.4. Procedure to Apply for Licensing under Temporary Importation Scheme

<b>Procedures to Apply for License under Temporary Importation Scheme</b>	The importer shall make an application for grant of exemption under the scheme to the Collector of Customs, giving full particulars of the goods and the purpose for which, they are imported as set out in the form provided in <i>Annexure-6.12</i> .
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<sup>20</sup> Means the city in which the import consignment is to be delivered.

## ANNEXURE

### 6.1. General Bond Form for Warehousing Applicants

APPENDIX-II  
SEE RULE (343)(1)(f)

GOVERNMENT OF PAKISTAN  
COLLECTORATE OF CUSTOMS BOND

I/We M/s. \_\_\_\_\_

Jointly and severally bound to the President of Pakistan in the sum equal to the Rs. \_\_\_\_\_  
(Rupees \_\_\_\_\_ only) to be paid to the President of  
Pakistan for which we jointly and severally bind ourselves and our legal representatives.

The conditions of this bond are that:-

If M/s. \_\_\_\_\_

Or their legal representatives shall observe all the provisions of the Acts, and the rules in respect of such goods to be observed by the owner of the warehouse goods and by persons obtaining permission to warehouse goods under the provisions thereof.

And if the said M/s. \_\_\_\_\_

or their legal representatives shall pay to the appropriate officer of Customs at the Custom House \_\_\_\_\_ all dues, rent, surcharge or other lawful charges on the goods, which shall be demanded on the said goods or on account of penalties incurred in respect of them, within the prescribed period or within such further time as the Central Board of Revenue or the Collector may allow in this behalf together with surcharges on every such sum at the discretion of the appropriate officers.

And that the establishment charges, if payable under the rules, for the year will be deposited in advance at the time of renewal and will be subjected to review by the Collector from time to time. And that the amount demanded as a result of short recoveries discovered by the audit at a later stage will be deposited on receipt of notice thereof.

And if within the terms so fixed or allowed, the said goods or any portion thereof having being removed from the said warehouse for the home consumption or re-exportation by sea, land or air, the full amount of all duties and taxes, warehouse dues, rent or other lawful charges, penalties and surcharges demandable as aforesaid shall be first paid on the whole of the said goods. This obligation shall be void.

Otherwise on breach or failure in the performance of any part of this condition the same shall be in full force.

Witnesses. 1. \_\_\_\_\_

2. \_\_\_\_\_ Signature and Seal: Name: \_\_\_\_\_ NIC No. NTN :

6.2. Item Wise Record of Input Goods Procured, Manufactures and Exported- Warehousing

(34)	Date	(35)	Quantity of input goods involved	(36)	Reference of respective GD No. of that input imports	(37)	Accumulated quantity consumed of that import GD	(38)	Quantity of factory rejects manufactured	(39)	Quantity of factory rejects sold in domestic market	(40)	Reference of import GD No. / ST Invoice No. for removal of factory rejects	(41)	Closing balance.												
Part-IV Movement in Factory Rejects																											
(35)	Date	(36)	Quantity of input goods involved	(37)	Reference of respective GD No. of that input imports	(38)	Accumulated quantity consumed of that import GD	(39)	Quantity of goods manufactured (output)	(40)	Quantity of finished goods exported	(41)	Value of finished goods exported	(42)	Bill of Export No. & Date	(43)	Closing balance.										
Part-III Movement in Finished Goods manufactured																											
(15)	Date	(16)	Document Reference No.	(17)	Quantity Received from Bonded warehouse	(18)	Description of goods manufactured	(19)	Finished goods	(20)	Factory rejects	(21)	Closing balance	(22)	Finished goods	(23)	Factory rejects	(24)	Wastage								
Part-II Movement in Production																											
(1)	Date	(2)	Info Bond No. and Date	(3)	GD No. Import GD No. / AR-3 No. /ST Invoice No. / Purchase Receipt	(4)	Import value of each item	(5)	Rate of Duty/sales tax/other levy on each item	(6)	Total duties / taxes etc. involved	(7)	Federal Excise License No. / Sales Tax Registration No. / Name of Warehouse from	(8)	Quantity of each item received	(9)	Quantity of each item received from vendor	(10)	Reference of Import GD No. for goods removed for manufacturing	(11)	Quantity removed for manufacturing of finished goods	(12)	Quantity removed for home consumption	(13)	Quantity removed for vendor	(14)	Closing balance in store.

GOVERNMENT OF PAKISTAN  
 MODEL CUSTOMS COLLECTORATE  
 CUSTOMS HOUSE \_\_\_\_\_ ISSF RUII F-39/1/11  
 APPENDIX-IV  
 ITEM-WISE RECORD/RETURN OF INPUT GOODS PROCURED, MANUFACTURED AND EXPORTED  
 RECEIVED  
 Part-I Movement in Input Goods in Bonded Warehouse Item- ISSUED  
 TAX REGISTRATION NUMBER \_\_\_\_\_  
 NUMBER \_\_\_\_\_

Part-V Movement in Wastage				
Date	Quantity of wastage manufactured	Quantity wastage sold in domestic market	Reference of import GD No. / Sales Tax Invoice No. for removal of wastage with date.	Closing balance.
(42)	(43)	(44)	(45)	(46)

SIGNATURE \_\_\_\_\_  
 NAME AND DESIGNATION \_\_\_\_\_  
 N.I.C. NO. \_\_\_\_\_ Verified  
 by the Customs Officer Incharge of the Bond  
 Signature \_\_\_\_\_  
 Official rubber stamp with Name and Designation \_\_\_\_\_

6.3. Application Form for License of a Warehouse

APPENDIX-I SEE RULE  
343(1)(f)

GOVERNMENT OF PAKISTAN  
COLLECTORATE OF  
CUSTOMS

APPLICATION FORM FOR LICENSE OF A WAREHOUSE.

I/We intend to operate a private bonded warehouse / public bonded warehouse / common bonded warehouse / manufacturing bonded warehouse (strike out the irrelevant) in the name and style of

\_\_\_\_\_. It is requested that a license for \_\_\_\_\_ warehouse may be granted to me / us.

A. GENERAL INFORMATION

1. Name of the warehouse \_\_\_\_\_
2. Address: \_\_\_\_\_  
\_\_\_\_\_
3. N.T.N. \_\_\_\_\_
4. Sales Tax Registration No. (if required) \_\_\_\_\_
5. Status of Business: Sole Proprietorship, Partnership, Company.  
(Tick the relevant)
6. Telephone, Fax and E-mail \_\_\_\_\_  
\_\_\_\_\_
7. Name of the directors with NTN & NIC No.
 

(i) Name _____ NTN No. _____ NIC No. _____	(ii) Name _____ NTN No. _____ NIC No. _____
(iii) Name _____ NTN No. _____ NIC No. _____	(iv) Name _____ NTN No. _____ NIC No. _____
8. Maximum face value of the dutiable \_\_\_\_\_  
Goods to be stored/manufactured in the proposed warehouse.
9. Please give the following information, if applicable, and write “Not Applicable”, if otherwise.
  - (i) Maximum value of the imported goods/input goods: \_\_\_\_\_

- (ii) Total storage area for imported goods/input goods: \_\_\_\_\_
- (iii) Nature, type and value of goods to be imported: \_\_\_\_\_
- (iv) Nature, type and value of local Sales taxable goods: \_\_\_\_\_
- (v) Nature, type and value of local excisable goods. \_\_\_\_\_
- (vi) Nature, type and value of goods to be manufactured. \_\_\_\_\_
- (vii) Total value of goods exported in the last two financial years. \_\_\_\_\_
- (viii) What other business the applicant is engaged in,  
give detail of sister concern, if any. \_\_\_\_\_
- (ix) Whether the applicant has ever availed the facility of any kind of  
bonded warehouse, if so give details:  
\_\_\_\_\_  
\_\_\_\_\_
- (x) Whether the license of the applicant ever revoked or the licensee  
ever  
penalized under any provision of the Acts. \_\_\_\_\_  
\_\_\_\_\_
- (xi) Whether the goods intended to be manufactured in the warehouse fall  
within any category of Textile quotas, if so please indicate the category  
(description & number) alongwith country:  
\_\_\_\_\_  
\_\_\_\_\_
- (xii) Please indicate the banks/branches of banks with which the business will  
be carried in connection with the proposed warehouse:  
\_\_\_\_\_  
\_\_\_\_\_

**B. UNDERTAKING.**

1. I/We hereby declare that the information furnished by me/us is true to the best of my/our knowledge and belief.
2. I/We would agree to abide by any and specific conditions as may be laid down from time to time.
3. I/We also agree to abide by any and specific conditions as may be laid down from time to time.
4. I/We also agree to inform the Collector or any Officer authorized in this behalf, of any change in the information provided in this application.
5. I/We have enclosed all documents required under sub-rule (1) of rule 2. Date: \_\_\_\_\_

Signature of the Applicant \_\_\_\_\_  
Diary No. \_\_\_\_\_ Date: \_\_\_\_\_

**C. Remarks of Bond Officer.**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Signature: \_\_ Name: \_ Date: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
D. Remarks of Assistant Collector of Customs (Bond)

Signature: \_\_\_\_\_ Name: \_\_\_\_\_

E. Orders of Collector /Regulatory Authority:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Signature: \_\_\_\_\_ Date \_\_\_\_\_

Name: \_\_\_\_\_

F. Date of Issue	_____
------------------	-------

Date of Expiry	_____
----------------	-------

G. Revalidated for 3 years.

FIRST  
REVALIDATION

SECOND  
REVALIDATION

THIRD  
REVALIDATION

Date: \_\_\_\_\_

Date \_\_\_\_\_

Date \_\_\_\_\_

Signature \_\_\_\_\_

Signature \_\_\_\_\_

Signature \_\_\_\_\_

## 6.4. Analysis Certificate for Warehousing Applicants

APPENDIX-III  
[SEE RULE 352 & 356(2)]

## GOVERNMENT OF PAKISTAN COLLETARE OF CUSTOMS

ANALYSIS CERTIFICATE

No. \_\_\_\_\_

Date \_\_\_\_\_

1. Name and address of the warehouse/manufacturer-cum-exporter.  
\_\_\_\_\_2. Sales Tax Registration No. \_\_\_\_\_  
\_\_\_\_\_

3. Detailed specifications of the finished goods to be manufactured

[4. 4. Details of the input goods to be used for the manufacture of the finished goods:

S.No.	Input Goods	Per Unit requirement	Wastage	Rate of Duty	Current per Unit Value

Prepared by:  
Signature and seal  
and  
SealCountersigned by:  
Signature



## 6.5. Indemnity Bond Form -Warehousing

APPENDIX-VII  
[See Rule 356(3), 357(1)]GOVERNMENT OF PAKISTAN  
MODEL CUSTOMS COLLECTORATE CUSTOMS  
HOUSE**ON APPROPRIATE STAMPED NON-JUDICIAL PAPER  
INDEMNITY BOND.**

This deed of indemnity is made on the \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_  
\_\_\_\_\_ between M/S. \_\_\_\_\_  
\_\_\_\_\_ who have registered  
office \_\_\_\_\_ (hereinafter called  
the licensee which means and includes their successors, administrators, executors and  
assignees) of the one part, and President of Pakistan through the Collector of Customs  
\_\_\_\_\_ (hereinafter called “the Collector”)  
of the other part:

Whereas, the Collector has allowed us to remove goods in bond, we shall pay  
on demand all duties, taxes, repayment, rebates and refunds, not levied or paid under the  
rules, on the procurement of warehoused goods which are not accounted to the satisfaction  
of the Collector and to pay any penalties imposed by the Collector/adjudicating officer for  
violation of these rules or the Acts;

It is further, agreed that the above amount may be recovered as an arrears of  
land revenue under sub-section (2) of section 202 of the Customs Act, 1969 (IV of 1969), if  
the licensee fails to abide by any condition laid down in the Customs Rules, 2001;

IN WITNESS WHEREOF the parties hereto have put their respective hands  
and seals on the day above written.

- (1) M/S \_\_\_\_\_ (Address)  
(2) (Name and permanent address) For and on behalf of President WITNESSES  
1. \_\_\_\_\_ (Signature, name, designation, full  
address and N.I.C No.)  
2. \_\_\_\_\_ (Signature, name, designation, full  
address and N.I.C No.)

- Note. (1) The witnesses should be government servants in BPS-16 or above, or Oath  
Commissioner, Notary Public or an Officer of a Scheduled Bank.  
(2) This bond should be bases upon proper collateral security in the shape of NIT  
units, Defence Saving Certificates, Khas Deposit Certificates, Bearer Bonds  
and such other securities which banks generally accept for extending credit.

6.6. Application Form for General Bond Under EOUs

**7.APPENDIX-II**

See Rule 3(1)(f)]

**GOVERNMENT OF PAKISTAN  
COLLECTORATE OF CUSTOMS  
BOND**

I/we M/s. \_\_\_\_\_

jointly and severally bound to the President of Pakistan in the sum equal to the Rs. \_\_\_\_\_

(Rupees \_\_\_\_\_ only) to be paid to the President of Pakistan for which we jointly and severally bind ourselves and our legal representatives. The conditions of this bound are that:- If

M/s. \_\_\_\_\_,

or their legal representatives shall observe all the provisions of the Acts, and the rules made thereunder in respect of such goods to be imported for use in the Export Oriented Unit under the provisions thereof. And if the said M/s \_\_\_\_\_, or their legal representatives shall pay to the appropriate officer of Customs at the Customs House, \_\_\_\_\_ all dues, charges, surcharge or other lawful charges on the goods, which shall be demanded on the said goods or on account of penalties incurred in respect of them, within the prescribed period or within such further time as the Federal Board of Revenue or the Regulatory Authority may allow in this behalf together with surcharges on every such sum at the discretion of the appropriate officer.

And that the amount demanded as a result of short recoveries discovered by the audit at a later stage will be deposited on receipt of notice thereof. And if within the terms so fixed or allowed, the said goods or any portion thereof having being removed from the said Export Oriented Unit for the home consumption or re-exportation by sea, land or air, the full amount of all duties and taxes, warehouse dues, rent or other lawful charges, penalties and surcharges demandable as aforesaid shall be first paid on the whole of the said goods. This obligation shall be void. Otherwise on breach or failure in the performance of any part of this condition the same shall be in full force.

Signature and Seal:

Name:

NTN																				

CNIC																				

Witnesses: 1. \_\_\_\_\_

2. \_\_\_\_\_



--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

4. Status of Business:

Sole  Proprietorship
----------------------------

Partnership  (With Registration Details)
---

Company  (With Registration details)
---

(Tick the relevant)

5. Particulars of Directors

Name

NTN																			

CNIC																			

Name \_\_\_\_\_

NTN																			

CNIC																			

Name \_\_\_\_\_

NTN																			

CNIC																			

Name \_\_\_\_\_

NTN																			

CNIC																			

Please attach attested copies of NTN and CNICs

6. Data about operation:

(i) Nature, type and estimated annual value of the imported input goods:

\_\_\_\_\_

(ii) Nature, type and estimated annual value of locally procured input goods:

\_\_\_\_\_

—

(iii) Total storage area for imported and locally procured input goods:

\_\_\_\_\_

(iv) Nature, type and estimated annual value of output goods:

\_\_\_\_\_

–

(v) Details of the sister concern(s) of the applicant's firm, if any:

\_\_\_\_\_

(vi) Details about bonded warehouse(s), including manufacturing bond(s), if any, licensed to the applicant:

\_\_\_\_\_

–

(vii) Details of the license(s) revoked, if any, or the penalties imposed on the licensee, if any:

(viii) Banks (with branch address(es) with which the business will be carried in connection with the proposed Export Oriented Unit.

7. Goods manufactured and exported (output goods) in last two years:-

Years	Goods Description	Manufactured (Rs)	Exported (Rs)	%age of Goods exported Vs. Goods manufactured

#### B. UNDERTAKING

1. I/We hereby declare that the information furnished by me/us is true to the best of my/our knowledge and belief.
2. I/We would agree to abide by any and specific conditions as may be laid down from time to time.
3. I/We also agree to inform the Regulatory Authority, of any change in the information provided in this application.
4. I/We have enclosed all documents required.
5. I/We undertake to furnish any further information or document as may be required for consideration of this request.

Date: \_\_\_\_\_

Signature of the Applicant \_\_\_\_\_  
(CEO / Authorized Partner/Proprietor/  
Authorized Representative)

For Office use only

**Remarks of Assistant Collector/Deputy Collector after examining the case and visiting the premises.**

Date: \_\_\_\_\_ Signature & Stamp \_\_\_\_\_

**Orders of the Regulatory Authority**

Date: \_\_\_\_\_ Signature & Stamp

**Date of Issue**

**Date if  
expiry** \_\_\_\_\_



- 7. Average incidence of duties and taxes \_\_\_\_\_
- 8. Average per unit value of output goods \_\_\_\_\_
- 9. Any special instructions \_\_\_\_\_

Prepared by

\_\_\_\_\_  
Name & Designation

Signature and seal

Countersign by

Signature and seal

\_\_\_\_\_  
Name & Designation



## 6.9. Form for Indemnity Bond-EOUs

**APPENDIX-IV**  
[See Rule 10(1)(i)]

**GOVERNMENT OF PAKISTAN  
COLLECTORATE OF CUSTOMS**

**INDEMNITY BOND  
(ON APPROPRIATE STAMPED NON-JUDICIAL PAPER)**

This deed of indemnity is made on the \_\_\_\_\_ day of \_\_\_\_\_  
20\_\_\_\_\_ between M/s \_\_\_\_\_  
who  
have registered office at \_\_\_\_\_  
(hereinafter

called the licensee which means and includes their successors, administrators, executors and assignees) of the one part and President of Pakistan through the Collector of Customs) \_\_\_\_\_ (hereinafter called “the Collector”) of the other part:

WHEREAS, the Collector has allowed us to remove goods under this BOND, we shall pay on demand all duties, taxes, drawbacks, repayments, rebates and refunds, not levied or paid under the rules, on the procurement of input goods which are not accounted to the satisfaction of the Collector and to pay any penalties imposed by the Collector/adjudicating officer for violation of these rules or the Acts;

NOW, THESE PRESENT WITNESS that in pursuance of this BOND the licensee M/s. \_\_\_\_\_ hereby agree to indemnify the said Collector for loss of revenue to the

extent of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) and also against costs and expenses which may be incurred by the Collector in recovery of the above amount of revenue.

It is further, agreed that the above amount may be recovered as arrears under relevant sections of the Acts and the rules made thereunder if the licensee fails to abide by any condition laid down in rules.

IN WITNESS WHEREOF the parties hereto have put their respective hands and seals on the day above written.

- (1) M/s. \_\_\_\_\_  
(Address)  
(2) \_\_\_\_\_

(Name and permanent address) For and on behalf of the President

Witness No.1

Signature\_\_\_\_\_

Name\_\_\_\_\_

Designation\_\_\_\_\_

Full address\_\_\_\_\_

CNIC No.\_\_\_\_\_

Witness No.2

Signature\_\_\_\_\_

Name\_\_\_\_\_

Designation\_\_\_\_\_

Full address\_\_\_\_\_

CNIC No.\_\_\_\_\_

Note 1.- The witnesses shall be government servants in BPS-16 or above, or Oath Commissioner, Notary Public or an Officer of a Scheduled Bank.

Note 2.- This bond shall be based upon proper collateral security in the shape of NIT units, National Saving Certificates, Defense Saving Certificates and such other securities which banks generally accept for extending credit.

## 6.10. DTRE Application Form

**APPENDIX I**

[See sub-rule (1) of rule 298] [Information as below to be provided through WeBOC over the Web]

### Application for Duty & Tax Remission for Exports

**(a) PARTICULARS OF THE EXPORTER:**

NAME :			
E-MAIL:			
ADDRESS (REGISTERED OFFICE):			
TELEPHONE NO.		FAX NO.	
MANUFACTURING PREMISES :			
TELEPHONE NO.		FAX NO.	
LOCATION OF STORAGE FACILITIES (IF DIFFERENT) :			
N.T.N NO :		G.S.T. NO :	
<b>EXPORTER STATUS</b>		<b>DTRE APPLICATION</b>	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
DIRECT	INDIRECT	COMMERCIAL	CONTRACT- BASED
			PERFORMANCE- BASED

Approval No. of Direct Exporter \_\_\_\_\_ (only in case of Indirect Exporter)

**(b) PARTICULARS OF THE GOODS INTENDED TO BE EXPORTED:**

S.No.	PCT Headings.	Description.	Quantity.	Value.


**(c) PARTICULARS OF THE INPUT GOODS INTENDED TO BE IMPORTED:**

S.No.	PCT Headings.	Description.	Quantity.	Value.

**(d) PARTICULARS OF THE INPUT GOODS INTENDED TO BE LOCALLY PROCURED:**

S.No.	PCT Headings.	Description.	Quantity.	Value.

**C. PARTICULARS OF THE INPUT GOODS TO BE ACQUIRED AGAINST CLAIM OF DUTY DRAWBACK:**

S.No.	Description.	PCT Headings.	Quantity.	Value.	% as of total Input goods.	Number of DDB Notification.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Total					

**(f) INPUT – OUTPUT RATIOS:**

S.No.	Description/PCT Heading of goods intended to be Exports.	Unit of production of goods intended to be exported.	Description/PCT of input goods.	Quantity of input goods per unit of production.	Extent of Wastages.

## 6.11. Application Form for DTRE Approval by Regulatory Authority

**APPENDIX II**

[See sub-rule (1) of rule 300, sub-rules (1) and (3) of rule 301, sub-rule (3) of rule 302, and proviso to sub-rule (2) of rule 307A] [Information as Below to be Provided through WeBOC over the Web]

**Application for amendment, suspension or cancellation of Duty & Tax Remission for Exports, and approval by Regulatory Authority to utilize duty and taxes-free acquired inputs for new approval, and information and approval in respect of supplies against international tenders, and supplies to exempt projects or sectors.**

**(a) PARTICULARS OF THE EXPORTER:**

Approval No. \_\_\_\_\_

<input type="checkbox"/>	<input checked="" type="checkbox"/>
Active	Inactive

NAME :	
N.T.N NO :	G.S.T. NO :

**(b) PARTICULARS OF THE GOODS ALLOWED TO BE EXPORTED:**

S. No.	PCT Headings.	Description.	Quantity.
--------	---------------	--------------	-----------

**PARTICULARS OF THE INPUT GOODS ALLOWED TO BE IMPORTED:**

S. No.	PCT Headings.	Description.	Quantity.

**(d) PARTICULARS OF THE INPUT GOODS ALLOWED TO BE LOCALLY PROCURED:**

S. No.	PCT Headings.	Description.	Quantity.

**6. PARTICULARS OF THE INPUT GOODS ALLOWED TO BE ACQUIRED AGAINST CLAIM OF DUTY DRAWBACK:**

S. No.	Description.	PCT Headings.	Quantity.	% as of total Input goods.
(1)	(2)	(3)	(4)	(6)
	Total:			

### 6.12. Application Form for Temporary Importation Scheme

1. Name of the unit with address. \_\_\_\_\_
2. N.T.N. No. \_\_\_\_\_
3. Sales Tax Registration No. \_\_\_\_\_
4. Station of import. \_\_\_\_\_
5. Value of goods exported in the previous financial year. \_\_\_\_\_
6. Description of imported inputs. \_\_\_\_\_
7. Description of goods to be exported. \_\_\_\_\_
8. Input and output ratio of entries 6 and 7 above. \_\_\_\_\_

Name and signature of the applicant. \_\_\_\_\_