



TRADE DEVELOPMENT AUTHORITY OF PAKISTAN

Ministry of Commerce



EXPORT FACILITATION SCHEME-2021



An Easy Guide to avail Export Facilitation Scheme (EFS)

September 2021

ACKNOWLEDGMENTS

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DISCLAIMER

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List of abbreviations

DTRE	Duty and Tax Remission for Export
EOU	Export Oriented Units
GDP	Gross Domestic Product
WeBOC	Web Base One Customs
PSW	Pakistan Single Window
IOCO	Input Output Coefficient Organisation
EDB	Engineering Development Board
EIF	Electronics Import Form
NOC	No Objection Certificate
FBR	Federal Board of Revenue
EOU	Export Oriented Units
SMEs	Small and Medium Enterprises
EFS	Export Facilitation Scheme

Export Facilitation Scheme 2021

Introduction:

This study compares the Export Facilitation Scheme 2021 with the previous export promotion schemes, such as Manufacturing Bond Rules, DTRE, and EOU to conduct a comparative study of existing and new schemes.

Export Facilitation Scheme-2021:

FBR has issued the SRO-957 (1)/2021 on 9th July 2021 to announce the Export Facilitation Scheme-2021 for exporters, including manufacturers-cum-exporters and commercial exporters, merging all schemes into a single unified procedure. The scheme is implemented from 14th August 2021 and run parallel with existing schemes like Manufacturing Bond, DTRE, and Export Oriented Schemes for two years. The existing old schemes shall be phased out in the next two years and will be fully replaced by Export Facilitation Scheme-2021. Draft Rules can be accessed at the official website of the FBR.

The salient features of the new EFS-2021 include:

The basic purpose of this scheme is to merge the all previous schemes under one umbrella to minimize the documents requirement through simplified single window operation and enhance the accessibility to encourage the exporters. This scheme is fully automated under WeBOC and PSW to regulator the cost of compliance. The main focus of this new scheme is on post-clearance compliance checks and audits to monitor the implementation of scheme. Users eligible for this new scheme are Exporters (Manufacturers cum Exporters, Commercial Exporters, Indirect Exporters), Common Export Houses, Vendors, and International Toll Manufacturers.

Scope of the scheme.— (1) This scheme shall be available to the following persons subject to the authorization of import, warehouse, and purchase of input goods under these rules and registration in the WeBOC or PSW:

- I. Persons registered under the Sales Tax Act, 1990, as manufacturer-cum-exporter, who make value-addition in the manufacture and export of goods, which shall not be less than ten percent.
- II. Manufacturers who act or intend to act as contracted vendors of the foreign principal as toll manufacturers.
- III. Commercial exporters.
- IV. Persons registered under the Sales Tax Act, 1990, as manufacturer and operating as indirect exporters.
- V. Manufacturers including manufacturers of engineering goods who intend to supply against international tenders; and
- VI. Common Export House.

Provided that this scheme shall be allowed for the export of goods authorized under the export policy order. In case of export of goods is restricted or prohibited under the export policy order, specific permission from the Ministry of Commerce shall be required.

Exporters eligible for this scheme are:

Category	Description
<u>Category A</u>	<ul style="list-style-type: none"> • Manufacturers-cum-exporters with 60 percent or above exports of their total annual production in the last two years
<u>Category B</u>	<ul style="list-style-type: none"> • Manufacturers-cum-exporters with less than 60 percent total annual production being exported, this category shall be further subcategorized as under;
	<ul style="list-style-type: none"> • <u>Category B-1:</u> Manufacturers-cum-exporters having more than three years of export history.
	<ul style="list-style-type: none"> • <u>Category B-2:</u> Manufacturers-cum-exporters having less than three years export history
<u>Category C</u>	<ul style="list-style-type: none"> • Indirect exporter, commercial exporters, and international toll manufacturers
	<ul style="list-style-type: none"> • <u>Category C-1:</u> Manufacturers having more than three years history of supplying to direct exporters or export as a commercial exporter or international toll manufacturing;
	<ul style="list-style-type: none"> • <u>Category C-2:</u> Manufacturers with less than three years of supply to direct exporters or export as a commercial exporter or

	international toll manufacturing. All existing users of any of export schemes issued under SR0 450(1)2001, dated 18.06.2001, Chapter XV, DTRE, SR0 327(1)2008, dated 29.03.2008, before issuance of these rules shall be eligible to be classified under the respective category, as the case may be, provided they have a good compliance record, the FBR added.
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Procedure for international toll manufacturing:

- I. A user holding a contract for Toll manufacturing may import input goods directly or indirectly from the foreign principal without involving any remittance of foreign exchange.
- II. The user shall provide an NOC from State Bank of Pakistan that there is no requirement of EIF against the input goods.
- III. After the production of the output goods the user shall export the goods on submission of an NOC by the State bank of Pakistan for Export without an E-Form along with confirmation that service fee has been repatriated to the user in foreign currency as per contract.

Eligibility Period:

After approval of Regulatory Collector, through WeBOC or PSW system, the exporters will be eligible for:

Table#1		
S.No.	Category	Authorization Period
I	Category A	5 Years
II	Category B1	4 Years
III	Category B2	2 Years
IV	Category C1	4 Years
V	Category C2	2 Years

Utilization period:

The input goods acquired under these rules are required to use within the time prescribed as under:

Table#2		
S.No.	Category	Category Utilization period
I	Category A	60 Months
II	Category B1	48 Months
III	Category B2	24 Months
IV	Category C1	48 Months
V	Category C2	24 Months

Audit:

The Directorate of Post will conduct the audit of the scheme to make sure the utilization of the scheme is as follows;

Table#3		
S.No.	Category	Category Utilization period
I	Category A	Once in 5 Years
II	Category B	Once in 4 Years
III	Category C	Once in 3 Years
IV	Contract base	Once in 3 Years

Online Application Requirements :

- i. ISO certification if available;
- ii. ownership documents in case of the self-owned manufacturing facility;
- iii. in case of rented premises lease agreement of the manufacturing facility covering the entire utilization period;
- iv. ownership or lease agreement covering the entire utilization period of the office OR business premises in case of Commercial exporters;
- v. copy of contract/contracts or supply order, in case of contract-based application and Toll Manufacturing, if applicable;
- vi. bank statement for the last two years or from the date of incorporation of the entity;

- vii. export performance supported by a summary of foreign exchange realized through e-forms if applicable;
- viii. list of the installed plant and machinery in case of manufacturer-cum exporter, indirect exporter and toll manufacturer etc;
- ix. approximate value of the input goods;
- x. input-output ratio for the manufacture of one unit of output good; and
- xi. recommendation of respective Chamber of Commerce and Industry, respective trade association or Small and Medium Enterprise Development Authority (SMEDA) in case of small and medium exporters.¹

The history of export Facilitation Schemes

Federal Board of Revenue (FBR) has introduced number of simplified export Facilitation Schemes in different regimes. The propose of these schemes is to ease to exporters and helps to escalate exports by providing facilitation in whole export process. The history of the export Facilitation Schemes will summarized the into five major sections.

1. Manufacturing Bond Rules - SRO 450(I)/2001
2. Duty and Tax Remission for Exports (DTRE) Scheme
3. Temporary Importation Scheme - SRO 492(I)/2009
4. THE EXPORT ORIENTED UNITS (EOUs) AND SMALL AND MEDIUM ENTERPRISES (SMEs) RULES
5. Export Facilitation Scheme-2021

After that we have discussed the most important and recent scheme Export Facilitation Scheme-2021.

Manufacturing Bond Rules - SRO 450(I)/2001

The Manufacturing Bond Rules (MB) scheme provide sense of ease to a manufacturer-cum-exporter who already has a license to serve a manufacturing for merchandise imported of tariff duties/taxes cost-free input goods utilized in the manufacturing of final/finished goods for following exports. The input goods foreign imports under the same scheme are not bounded to a specific sectors, rather

¹ ([https://download1.fbr.gov.pk/SROs/2021821185755580SRO957\(I\)2021.pdf](https://download1.fbr.gov.pk/SROs/2021821185755580SRO957(I)2021.pdf))

than all sectors of exports can use the scheme facilities. Under MB scheme, procurement, manufacture export and removal of goods is allowed in the following manner:

- I. After the introduction of present scheme input raw materials can be imported without the payment of sales tax, customs duty and federal excise duty by the licensee after proclaiming on the bill of entry (BE) that input raw materials/goods are being imported under the MB scheme for manufacture of export goods.
- II. The input raw material developed from the domestic excisable unit may be attained by the licensee without the payment of excise duty.
- III. The sales taxable goods denoted for more detailed processing shall be delivered to the license holder of the MB scheme against a tax invoice by the payment of sales tax and the license holder shall be enabled for reimbursement of input tax credit observing with the Sales Tax Refund Rules (2000).
- IV. MB license holder may acquire duty paid input raw materials/goods manufactured domestically, beside to duty-exempt input raw materials for production of final goods and if duty flow and redemeed of federal excise duty is acceptable on export of such end products on the basis of standard duty flow and redemeed notifications. The f.o.b value for asserting such duty flow and redemeed shall be the value except the value of duty-exempt goods imported.

The scheme also aids exporters by letting sell up to 40% of their yearly production of final/finished goods in the domestic market after payment of taxes and duties. In order to avail the benefit of scheme, a license needed to serve manufacturing bond and “analysis certificate” from the “Regulatory Authority” of the Customs. An online application via WeBOC can be submitted to acquire both the license and the certificate.

Duty and Tax Remission for Exports (DTRE) Scheme

DTRE scheme involve non-payment of taxes/duties at stage of import on input goods, so, drawback of duty can be claimed on succeeding exports. DTRE scheme is rendered either on the basis of previous or current contract orders or performance of export. Therefore, it can be utilize by producers, “commercial exporters”, “indirect exporters”, “contracted vendors of foreign producers or foreign customers. Under action based DTRE, the consent in the base year is given on the exports forecasted anticipated as acknowledged by the trader/exporter in the application. During the second year, the permission is awarded subject to share in exports as

compare 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. Additionally, it includes all supplies items produced by direct exporters as well indirect exporters, supplies items manufactured against global tenders and supplies to sectors or projects. And export processing zones, authorized to import or purchase such imported input raw material/goods taxes and duties exempt. In advance, DTRE consent is essential from the Regulatory Authority for which Web Base One Customs (WeBOC) can be practiced.

Temporary Importation Scheme

The present scheme exempts from sales tax and customs-duty on temporary importation of input material for consecutive exportation. The input goods incorporate accessories utilized in electronic equipment, kitchen utensils and cutlery, ready-made garments, surgical instruments, textile made ups and footwears, aluminum-ware, vacuum flasks, components (sub-components) for assembly of machinery, games, bicycles, dolls, steel ware, toys, and materials necessary for the manufacture of stationery items and decorative items connote for packing materials and exports. The present scheme can be availed by any manufacturer-cum-exporter. When we compare the temporary scheme by the past schemes, we got know that the present scheme is easy and simple to avail.

THE EXPORT ORIENTED UNITS (EOUs) RULES

The underlying scheme tries to enhance the growth in Small & Medium Enterprises (SMEs) and allows Export Oriented Units (EOUs) duty exempt import all input material/goods including the capital goods like machinery etc. Regulatory Authority can issue a license to manufacturer cum-exporters in order 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 facilitates EOUs by allowing 20% sales 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.

Analysis of Export Promotion Schemes Utilization

Table#4						Rs.inMillion
Export Schemes	No.of Units	Total Value of Import	Total Value of Export	No.of Units	Total Value of Import	Total Value of Export
DTRE	242	82,520	203,996	231	67,819	171,038
Manufacturing Bond	237	106,307	262,493	214	95,933	174,303
EOUs	132	34,882	598,862	124	75,055	373,034
EPZ	210	53,226	80,727	209	43,711	71,090
Total	821	276,935	1,146,078	778	282,518	789,465
Total No. of Exporters	14,925		14,564			
%age of Exporters	6%		5%			
Total Export Value	3,128,230		2,555,043			
%age of total Export	37%		31%			
Source: PRAL &PBS						

Above table#4 describes the brief history of FBR's previous export promotion schemes and their utilization summary in the financial years 2017-18 and 2018-19. The DTRE scheme has the highest number of units which shows most of the exporters have utilized the DTRE scheme in both financial years. In the year 2018-19 only 6% of exporters have utilized these schemes, a slightly higher number of exporters than the previous 5% in the FY 2017-18 which is a very alarming situation it shows the absence of export diversification. As a result, the share of these schemes in the total exports of Pakistan is only 37% for FY 2018-19; in 2018-17, it was 31% of the total export of Pakistan. The major reasons behind this may be tough eligibility criteria and complicated application process, to motivate and promote the export share Export Facilitation Scheme 2021 is introduced with a wider scope and all exporters schemes are operational parallelly with EFS for the next two years, for uniformity and fewer documents requirements all previous schemes are merged with EFS-2021 to manage under one umbrella.

Export Targets			
Table#5			
Manufacturing Bond	DTRE	EOU	EFS
60% export of total production	100% (Permission for domestic sale by Collector in case of reasons beyond the control of exporter led to non-export)	(a) At least 80% of its production. (b) 50% of its production as an engineering unit for the first three years, and 80% of its production after that.	No fixed target of export. Based on several facilities/ securities and safeguards.

Table #6 explains the export targets set for the exporters who are the beneficiaries of these prescribed schemes, and it is clear that the new Export Facilitation Scheme is more flexible.

Input-Output Ratios

The following table#7 describes the input-output ratio determination method in each scheme and process of application for Certificate of Analysis; if we compare the all previous schemes process with the new scheme EFS 2021, it is observed that the new scheme has a very clear process of application and as well as option to file review application to DG.

Table#6

Manufacturing Bond	DTRE	EOU	EFS 2021
<p>Analysis certificate issued by Collector after getting input from IOCO or EDB. Provisional Analysis certificate. The Collector may retain a sample of the finished good. Redetermination request may be put if improved efficiency is above 1% and reduced efficiency by 3%.</p>	<p>Tags and printed materials without quantitative limits. Referral of application in 7 days to IOCO/EDB to calculate input-output ratio and wastage within 30 days; if delayed beyond 33 days, then provisional approval of DTRE is required.</p>	<p>The licensee will apply within the seven days of import to the Collector for an analysis certificate showing input-output ratio with wastages. The Collector will verify the input from IOCO/EDB to issue the certificate within 30 days.</p>	<p>1- Online Application submitted to Collector. 2- The Collector will refer the case to IOCO to verify the ✓ Input-output ratio and wastages. ✓ Total Production Capacity. ✓ Structured report with pictorial evidence of permises, management and finished goods by IOCO. ✓ IOCO will complete the exercise within 30 days. 3- If already IOR exist no fresh determination of input/output ratio is required by the IOCO will use the sectorial database of input/output ratio and watages. 4- IOCO will update the sector database by uploading the ratios quantities. 5- If IOCO fails to determine ratio within the prescribed time an automatic allocation of import authorization up to 100% of demanded value will be generated. 6- Option to file review before DG IOCO.</p>

Domestic Purchase of Input Goods			
Table#7			
Manufacturing Bond	DTRE	EOU	EFS 2021
Not allowed	Zero-rated domestic procurement of input goods allowed.	Not allowed	Zero-rated domestic procurement of input goods allowed.

The new scheme EFS 2021 follows the DTRE scheme rule for the domestic purchase of input goods. In the other remaining two schemes, it is not allowed to purchase input goods from the domestic market.

Domestic Sale of Output Goods			
Table#8			
Manufacturing Bond	DTRE	EOU	EFS 2021
Allowed upto 40%	Not allowed the only transfer is allowed to other DTRE users.	Allowed up to 20%	Up to 20% is allowed against Duty and payment. More than 20% is allowed with an additional surcharge.

Under the new scheme, EFS 2021 domestic sale is allowed up to 20% with some conditions to discourage the domestic sale from focusing on the international market to enhance and stimulate Pakistan's export genuinely.

Comparison between different export facilitation schemes

Table#9

Characteristics	MB	DTRE	SRO 492(I)	EOU	EFS
Eligibility criteria for participants	manufacturer-cu-exporter	manufacturer-cu-exporter + commercial exporters with 15 Percent value addition	manufacturer-cu-exporter	manufacturer-cu-exporter	manufacturer-cu-exporter, Indirect exporter, commercial exporters, and international toll manufacturers
Validity	3 years	1 year	2 years	2 years	According to Category, (A-C2) from 5 to 2 years.
Utilization Period	6 months	24 months	18 months	24 months	According to Category A-C2 from 60 to 24 months
Export target	60 percent of total production	100 percent	100 percent	80 percent	No fixed percent/target of export. According to different set of securities and safeguards based on export of total production.
Input goods imported	All input material required for production of final product Such as accessories, sub-assemblies, sub components, raw material,	All input goods/materials and services required for production of final product accessories, trim electricity, furnace/diesel, oil for generation of electricity, service and gas	Only such input goods are competent of recognition for operation except few cases and at the time re-exportation	All input material required for procured domestically or imported by EOU sub-assemblies, equipment, sub-components, plant, assemblies, machinery, components and apparatus	Input goods means all goods whether imported or produced locally. (Including energy sources such as coal, coke of coal, carbon blocks, diesel, furnace oil or gas etc. For in house production or use in the manufacturing process and also includes Engineering Goods as classified under chapter 72 to 96 or as approved by EDB.

	assemblies, components and include desial, coal, and gas Unrecorded and recorded medial for software developement			including capitalized goods furnace/ desil oi for generation of electricity, service and gass	
Domestic Purchase of Input Goods	Not allowed	Zero rated domestic procurement of Input goods allowed.	N-A	Not allowed	Zero rated domestic procurement of Input goods allowed.
Domestic Sale	Allowed up to 40%	Not allowed only transfer is allowed to to other DTRE user.	Not allowed	Allowed up to 20%.	Allowed up to 20% against Duty. More than 20% is allowed with additional surcharge.
Audit	Periodical audit, at least once in a year.	Post-exportation audit within a period of three months after the expiry of DTRE approval.	Submission of proof of export (export bills) is required.	Post-exportation audit is carried out and completed to the satisfaction of the Regulatory Authority at the end of every financial year.	According to category A-C2 from 5 to 3 years.
Analysis certificate	Analysis certificate issued by Collector	Tags and printed materials without quantitative limits. Referral of	Not required	The licensee will apply within the seven days of import to the	1- Online Application submitted to Collector. 2- The Collector will refer the case to IOCO to verify the

	<p>after getting input from IOCO or EDB. Provisional Analysis certificate. The Collector may retain a sample of the finished good. Redetermination request may be put if improved efficiency is above 1% and reduced efficiency by 3%.</p>	<p>application in 7 days to IOCO/EDB to calculate input-output ratio and wastage within 30 days; if delayed beyond 33 days, then provisional approval of DTRE is required.</p>		<p>Collector for an analysis certificate showing input-output ratio with wastages. The Collector will verify the input from IOCO/EDB to issue the certificate within 30 days.</p>	<ul style="list-style-type: none"> ✓ Input-output ratio and wastages. <ul style="list-style-type: none"> ✓ Total Production Capacity. ✓ Structured report with pictorial evidence of premises, management and finished goods by IOCO. ✓ IOCO will complete the exercise within 30 days. 3- If already IOR exist no fresh determination of input/output ratio is required by the IOCO will use the sectorial database of input/output ratio and wastages. 4- IOCO will update the sector database by uploading the ratios quantities. 5- If IOCO fails to determine ratio within the prescribed time an automatic allocation of import authorization up to 100% of demanded value will be generated. 6- Option to file review before DG IOCO.
Requirement of security for license approval	Insurance policy	PDC +IB Or guarantee of corporate as per category of specified applicant	N.A	Insurance policy	Insurance policy
Facility of vendor	Allowed	Disallowed Implied	Not specified	Allowed	Allowed + toll manufacturer
Import stage prescribed security	PDC + Indemnity Bond	Nil	PDC + pay order Indemnity Bond or BG	PDC + Indemnity Bond	Indemnity Bond + security according to the exporter category

Conclusion

Minimum documentation required and motivate new entrants and SMEs. The present scheme will follow the old schemes rules (WeBOC and PSW) plus add some new features as well. The conventional modes of application is replaced by giving the option of online application. The present scheme has quite simplified structure and handled by single administrative document. As contrary to the previous scheme which have some sepefic export target, EFS has no fixed target. The EFS allows two different different types of vender 1) direct venters, and 2) toll manufacturer. The present scheme more towards focus audits and post-clearance compliance checks . More importantly, time utilization is fixed according to exporters category.

(c) **Contacts**

Telephone No.	Fax No.	E-mail

Name of CEO	Name of Operating Executive
Cell No of CEO	Cell No of Operating Executive

NTN

Sales Tax Registration No.

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2. **Status of Business:**

Sole Proprietorship	Partnership (With Registration Details) _____	Company (With Registration details) _____
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(Tick the relevant)

3. **Particulars of Directors**

Name

NTN																	

CNIC																	

Name

NTN																				

CNIC																				

Name

NTN																				

CNIC																				

Name

SA

NTN																				

CNIC																				

4. Information about Business Premises

(i) Ownership Status (tick the relevant box)

Self-owned/Company owned	Leased If Yes name and CNIC of the owner of the Premises

5. Legal Status

(a) Whether the premises, is involved in any legal case: (If yes provide details)

(b) Whether The premises, is mortgaged to any bank or any financial institution against any loan (If yes provide details)

(c) Whether the premises has been attached by a recover officer under any law for outstanding recovery (if yes provide details)

6. Details about Operations of the Unit

- i. Date and year of establishment, incorporation
- ii. Nature, Type and estimated annual value of the imported input goods
- iii. Nature, Type and estimated annual value of the locally procured input goods
- iv. Total storage area for input goods in the premises
- v. Total Production capacity of the Unit
- vi. Nature, type and estimated value of output goods
- vii. Details of sister concern(s) of the applicant if any
- viii. Details about any previous license/permission/ authority to use any of the export facilitation schemes issued from time to time by the Government
- ix. Details about any contravention, or criminal case against the unit or its sister concern(s) if applicable
- x. Details about the bank account with branch name and address where the business account of the unit is being maintained

7. Export performance

(a) Goods Exported in last two years as manufacturer cum exporter

Years	Goods Description	Total Value of Manufactured goods (Rs)	Total Value of Exported goods (Rs)	Name of the Direct Exporter	Exporting Since the year

(b) Goods Exported in last two years as indirect exporter

Years	Goods Description	Total Value of Manufactured goods (Rs)	Total Value of Exported goods (Rs)	Name of the Direct Exporter	Exporting Since the year

(c) Goods exported in last two years as commercial exporter:

Years	Goods Description	Total Value of Exported goods (Rs)	Mode of acquisition of export goods	Name of Indirect exporter if applicable

8. Name, NTN, STRN and address of the vendor/vendors and provide details of the process to be carried out by the vendor (if applicable) please upload copy of the agreement with vendor.
9. Name, NTN, STRN and address of the indirect exporter/exporters and provide details of the process to be carried out by the indirect exporter (if applicable) please upload copy of the agreement with indirect exporter.
10. Additional details if Contract based application
 - i. Name of the Buyer
 - ii. Country of the buyer
 - iii. Output goods to be exported
 - iv. Period of contract

11. Additional details if application is for Toll manufacturing
 - i. Name of the international Supplier
 - ii. Details of the goods that will be imported
 - iii. Country from which the input goods will be imported
 - iv. Approximate value of the input goods
 - v. Approximate duty and taxes on the input goods
 - vi. Input/output ratio and wastages

12. Details of the input goods stocks acquired free of duty and taxes under any previous scheme (if applicable)

Sr No	Description of Goods	PCT	Quantity	Per unit Value in US \$ declared at the time of import	Total value in Rs.
i					
ii					
iii					

13. Details of duty and taxes paid stocks acquired under any previous scheme (if applicable)

S No	Description of Goods	PCT	Quantity	Mode of Acquisition	GD number and date or Invoice number and date	Total value in Rs.
i						
ii						
iii						

P. 1

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 Collector or any Officer authorized in this behalf, 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)

6. Detailed specifications of the output goods to be manufactured:

7. Details of the input goods to be used for the manufacture of output goods:

S. No.	Description of Input Goods	PCT Code	Per Unit Requirement	Wastage
(i)				
(ii)				
(iii)				
(iv)				
(v)				
(vi)				
(vii)				

8. Average per unit cost of input goods

9. Average incidence of duties and taxes

10. Average per unit value of output goods

11. Any special instructions

Prepared by

Name and Designation

Signature and Seal

Signature and seal

Countersign by

Name and Designation, Signature and Seal

Signature and seal

APPENDIX-III

(See rule 876)

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 user 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 acquire goods under this authorization, 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 user 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 user 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

Witness No.2

Signature _____

Signature _____

Name _____

Name _____

Designation _____

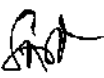
Designation _____

Full address _____

Full address _____

CNIC No. _____

CNIC No. _____



(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Opening Balance on 1st Day of Reconciliation period.	G.D No. & date / Sales tax invoice No. & Date for acquisition of input goods	Description and PCT of input goods	Quantity of Each item received.	Value of each item.	Rate of duty/taxes on each item.	Total duty/taxes involved.	Country of origin/ Sales Tax Registration No. of the supplier.

(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Quantity & value of input goods used for manufacture of output goods.	Quantity & value of goods manufactured	Quantity & value of output goods exported	G.D of Export No. & Date	Quantity & value of factory rejects	Quantity & value of wastage	Quantity & value of goods provided to vendor for further processing	Quantity & value of goods returned by vendor

(17)	(18)	(19)	(20)	(21)	(22)	(23)
Quantity & value input goods removed to premises of indirect exporter for further processing	Quantity & value input goods received from indirect exporter after further processing	Quantity & value of goods sold in the domestic market	Quantity & value of goods transferred to another exporter	Quantity & value of goods destroyed	Closing balance of input goods on the last day of Reconciliation period	Quantity and value of Output goods not exported and available in premises

Signature:

Name and Designation

CNIC No.

APPENDIX-V

(See sub rule(2) or rule 882)

GOVERNMENT OF PAKISTAN
COLLECTORATE OF CUSTOMS

APPLICATION FOR TRANSFER OF GOODS TO A VENDOR.

The Collector, Collectorate of Customs,
Customs House

I/We M/s intend to transfer the following goods from
(Name, address & Authorization No. of the User) to
(Name, address & Sales Tax Registration No. of the vendor) for the purpose of

Description	G.D./Sales Tax invoice No. & date	Quantity.	Value in Rs.	Total value (per unit)	Duty & taxes rate (item wise)	Total duty & taxes involved.
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Indemnity bond No. & date.	Nature of further Processing, if required.	Date on which Transfer is required.	Date on which Transferred goods will be retrieved /exported	Extent of value addition, if any.
(8)	(9)	(10)	(11)	(12)

Signatures with date
Name & Designation of consigner

Signature with date
Name & Designation of consignee

UNDERTAKING:

I/We hereby declare that the information furnished by me/us is true to the best of my/our knowledge and belief.

I/We would produce further documentary evidence in support thereof if and when called for.

I/We also agree to abide by any such specific conditions as may be laid down from time to time.


I/We also agree to inform the Collector, or any officer authorized in this behalf of any change in the information provided in the application.

Date

Signature of the Applicant

(CEO Authorized Partner/Proprietor/Authorized Representative)".

File No.5(7)EP/2019 Pt.


(Syed Hamid Ali)
Member Customs (Policy)

