

GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
FEDERAL BOARD OF REVENUE
(SALES TAX & FEDERAL EXCISE)

C.No.1(3)FED/2007

Islamabad, the 5th May, 2008

FEDERAL EXCISE GENERAL ORDER NO. 01 OF 2008

Subject:- DRAWBACK OF SPECIAL EXCISE DUTY ON EXPORT

To allow drawback of special excise duty paid under section 3A of FED Act, 2005 on raw materials used in the manufacturing of goods subsequently exported by exporting manufacturing units and commercial exporters, Board in exercise of powers under section 43 of Federal Excise Act, 2005 read with condition (v) of SRO 655(I)/2007 is pleased to lay down following procedure:-

- (i) The provisions of the general order shall apply to the registered manufacturer cum exporter and commercial exporters.
- (ii) The claim for SED drawback shall be the admissible amount mentioned in column 90 of Sales Tax cum Federal Excise Return of relevant tax period.
- (iii) Special Excise Duty drawback claims shall be filed and processed in the manner prescribed in sales tax refund rules as in Chapter V of Sales Tax Rules 2006.
- (iv) SED drawback under this general order will be available with effect from 1st July 2007. Board is pleased to grant one time waiver from rule 28 (i) of refund rules for filing SED drawback claims upto 30th June, 2008 for exports made between 1st July, 2007 and 31st March, 2008.

(Rizwan Salabat)
Second Secretary (FE)