GOVERNMENT OF PAKISTAN (REVENUE DIVISION) FEDERAL BOARD OF REVENUE

Islamabad, the 05th August, 2020.

NOTIFICATION (CUSTOMS)

S.R.O. 684(I)/2020.- 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 having been previously published vide Notification No.S.R.O 570(I)/2020, dated the 29th June, 2020 as required by sub-section (3A) of the said section 219, the following further amendments shall be made in the Export Oriented Units and Small and Medium Enterprises Rules, 2008, namely:-

In the aforesaid Rules,-

- in rule 9, in sub-rule (2), in the second proviso, after the expression "EDB", the words "whichever the case may be" shall be inserted; and
- (2)in rule 12,-
 - (a) the first proviso shall be omitted; and
 - (b) for the second proviso, the following shall be substituted, namely:-

"Provided that the Chief Collector may consider extension in exceptional circumstances on such terms and conditions as he may deem appropriate.".

[C.No.3(1)EP/2020]

(Mehreen Naseem)

Secretary (Export Policy)