



TRADE DEVELOPMENT AUTHORITY OF PAKISTAN
Ministry of Commerce



MANUAL FOR EXPORT FACILITATION UNDER FBR SCHEMES
(A Step by Step Guide for Exporters)

OCTOBER 2023

DISCLAIMER

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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 18th June, 2001.**
- 2. Export Oriented Units (EOUs) and Small and Medium Enterprises (SMEs) Rules - S.R.O. 327(I)/2008 Dated 29th 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 18th June, 2001.**
- 4. Temporary Importation -S.R.O. 492(I)/2009, Dated 13th June, 2009.**
- 5. Export Facilitation Scheme – SRO. 957(I)/2021. Dated 09th July, 2021.**

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**

1.1. Manufacturing Bond Rules (Warehousing) – An Overview

The scheme facilitates a manufacturer-cum-exporter who has a license to operate a “manufacturing bond”¹ (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”² from the “Regulatory Authority”³ 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.

¹Premises 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.

² 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.

³ 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 ⁴
1.2. Basic Information and Scope of the Scheme	
What is the Scheme About	<ul style="list-style-type: none"> i. A manufacturer-cum-exporter⁵ can establish a manufacturing bond and import duty/taxes free input goods use in the manufacturing of finished goods for exports. ii. Warehouse for storing of “input goods”⁶. 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. iv. Up to 40% of the annual production is allowed to sold in the local market after payment of duty and taxes.
Who Can Apply?	Manufacturers-cum-exporters, or indirect exporters ⁷
Validity of the Licenses under the Schemes	The license is valid for three years 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

⁴ [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)

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

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

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

When Security is Discharged?	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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1.3. Documents, Licenses/Certifications and Security Requirements

Basic Documents Needed	i. CNIC
	ii. NTN
	iii. STN
	iv. Site Plan ⁸ 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 <i>Annexure-A.1</i> .
	vii. Articles of Association
	viii. Lease or Tenancy Agreement
	ix. Pay Order in favor of the Collector equal to the “established charges” ⁹
	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 <i>Annexure-A.2</i> .
Licenses /Certificates Required	i. License to operate a manufacturing bond from Regulatory Authority of customs on the provided format in <i>Annexure-A.3</i> .
	ii. Analysis Certificate from the Authority within fifteen days of issuance of manufacturing bond license, or sixty days before the first export of finished goods on the format provided in <i>Annexure-A.4</i> .
Security Taken at the Time of Licensing	Pay Order for establishment charges.
Security Taken at the Time of Imports	Indemnity Bond (as per format in <i>Annexure -6.5</i>) and postdated cheques.

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

Procedure to Apply for Warehousing License	i. The applicant has to submit a complete application for warehousing license on the format provided in <i>Annexure-A.3</i> along with the required documents (<i>mentioned in documents section</i>) above, to the Regulatory Authority designated
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⁸ 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.

⁹ 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 within fifteen Working days of receipt of the application complete in all respects.</p> <p>iv. After verification, the Collector may issue a license within fifteen days to the applicant to operate a warehouse. Thus, the whole process of acquiring license to operate a warehouse takes thirty days.</p>
<p>Procedure to Apply for Analysis Certificate for Goods to be Manufactured in a Manufacturing Bond</p>	<p>i. The applicant shall apply to the Regulatory Authority, within fifteen days of issuance of manufacturing bond license, or sixty days before 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”¹⁰.</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 thirty days of receipt of such application.</p> <p>iii. Meanwhile the Regulatory Authority may issue a provisional analysis certificate 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 may uphold on WeBOC, the previously determined input-output ratios without sending it to IOCO or EDB.</p>

¹⁰In 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

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

The scheme promotes Small & Medium Enterprises (SMEs)¹¹ and allows Export Oriented Units (EOUs)¹² 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.

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

¹² 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 ¹³
2.2. Basic Information and Scope of the Scheme	
What is the Scheme About	i. Promotes Small & Medium Enterprises (SMEs) and allows Export Oriented Units (EOUs) duty/taxes free import of capital goods(machinery) 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” ¹⁴ .
Who Can Apply?	Manufacturers-cum-exporters and SMEs.
Validity of the Licenses under the Schemes	The license is valid for two years 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

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

¹⁴ 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.

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

2.3. Documents, Licenses/Certifications and Security Requirements

Basic Documents Needed	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-A.6</i>) equal to the amount of duty and taxes.
	vi. Memorandum and Articles of Association.
	vii. Detail of machinery installed
	viii. Insurance policy
Licenses /Certificates Required	i. License from the Regulatory Authority to operate as EOU on the prescribed format provided in <i>Annexure-A.7</i> .
	ii. Analysis certificate from the Regulatory Authority as per format provided in <i>Annexure-A.8</i> .
Security Taken at the Time of Licensing	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.
Security Taken at the Time of Imports	Indemnity Bond (<i>Annexure-A.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.

2.4. Procedures to Apply for Licenses/Certificates Under EOUs	
<p>Procedure to Apply for EOUs License</p>	<p>i. An application in the form set out in <i>Annexure-A.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.</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 applicant is registered under the Sales Tax Act, 1990.</p> <p>iii. The Regulatory Authority will carry out verification and premises survey within seven working days of receipt of the application completed in all respects.</p> <p>iv. After verification, the Regulatory Authority may issue a license within seven days to the applicant to operate an export-oriented unit. Thus, the whole process of acquiring license to operate an export-oriented unit takes fourteen days.</p>
<p>Procedure to Apply for Analysis Certificate for Goods to be Manufactured in an EOU</p>	<p>i. The applicant shall apply to the Regulatory Authority, within seven days of import of input goods, for issuance of an Analysis Certificate as set out in <i>Annexure-A.8</i>.</p> <p>ii. The Regulatory Authority, after verification or after getting input from the IOCO or EDB, in this regard, issue an Analysis Certificate within thirty days of receipt of such application.</p> <p>iii. Meanwhile the Regulatory Authority may issue a provisional analysis certificate 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 may uphold the previously determined input-output ratios without sending it to IOCO or EDB.</p>

SECTION THREE

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

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

3.1. 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 avail by manufacturers, “indirect exporters”¹⁵, “commercial exporters”¹⁶, 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 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. 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.

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

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

Particulars	Duty and Tax Remission for Exports (DTRE) Scheme – Sub-Chapter 7 of Chapter – XII of Customs Rule 2001
Relevant SRO	SRO 450(I)/2001, Dated 18th June, 2001¹⁷
3.2. Basic Information and Scope of the Scheme	
What is the Scheme About	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
Who Can Apply?	Manufacturers, indirect exporters, Commercial exporters, Contracted vendors of foreign manufacturers or foreign buyers
Validity of the Licenses under the Schemes	DTRE Approval is valid for one year and further extendable for the same period after revalidation by the Regulatory Authority
List of Duty-Free Imported Input Goods	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: The conditions are; <ol style="list-style-type: none"> a. Only manufacturers-cum-exporters of ghee are eligible. b. Raw material procurement must not exceed 1000 metric tons per month. Ninety days’ time limit for utilizing of the imported palm oil from the date of import to export date of the consignment. c. Export of ghee is admissible in foreign currency¹⁸ only.

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

¹⁸ 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.

Minimum Export Requirements for Finished Good Under the Schemes	100%
Utilization of Zero Rated Locally Manufactured Input Goods	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.
Is Sales of Imported Raw Materials allowed in the Local Market?	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.
Utilization/Retention Period for Input Goods Procured Under these Schemes	i. The input goods' utilization period is one year 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.
Post Exportation Audit/Checks in place	Post-exportation audit within a period of three months after the expiry of DTRE approval.
When Security is Discharged?	After post exportation audit

3.3. Documents, Licenses/Certifications and Security Requirements	
Basic Documents Needed	i. NTN
	ii. STRN
	iii. Last two years Bill of Exports & E-Forms counter signed by State Bank of Pakistan (SBP) for direct exporters and commercial exporters
	iv. Purchase or contract orders of past or current in possession for indirect exporters/ vendors
Licenses /Certificates Required	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 Annexure-A.10 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.
Security Taken at the Time of Licensing	i. The amounts of duties/taxes suspended under DTRE shall be secured for a period of eighteen months against indemnity bond 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.
Security Taken at the Time of Imports	None

3.4. Procedures to Apply for DTRE Licensing	
Procedures to Apply for DTRE License	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.
	ii. The Regulatory Authority may, within seven days of receipt of the application refers to IOCO or EDB, in this regard, for determination of input-output ratios and before granting DTRE approval.
	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 within a period of thirty days , or such shorter period as may be specified by the Regulatory Authority in any specific case .
	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.
	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 three days after expiry of the due date of receipt of response from IOCO or, as the case may be, EDB.
	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, up to fifty percent quantity may be allowed to be used by the time IOCO or EDB determines output and input ratios.
	vii. On the basis of DTRE application, the Regulatory Authority if satisfied, may grant DTRE approval and each such approval shall be fed into WeBOC over the web in the format as given in <i>Annexure A.11</i> .

SECTION FOUR

**TEMPORARY IMPORTATION
SCHEME**

S.R.O. 492(I)/2009, Dated 13 June, 2009

4.1. 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 footwear's, 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
Relevant SRO	SRO 492(I)/2009 ¹⁹
4.2. Basic Information and Scope of the Scheme	
What is the Scheme About	i. The scheme exempts from customs-duty and sales tax on temporary importation of input goods used in manufacturing of products for subsequent exportation.
	ii. At least 20% value addition is required.
	iii. Sales of finished goods in local markets is not allowed.
Who Can Apply?	Manufacturers-cum-exporters
Validity of the Licenses under the Schemes	Valid for two years and further extendable for six months by the Regulatory Authority
List of Duty-Free Imports	i. Accessories use in ready-made garments, textile made ups and footwears,
	ii. Textile designs, artwork, transparencies (bearing design for textiles) for reproduction of finished goods
	iii. 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.
	iv. Materials, sub-components and components for the manufacture of decorative items and stationery items meant for exports
	v. Packing materials (excluding straw, paper, paper cones, glass wool and like material) for packing of goods.
	vi. 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.
Minimum Export Requirements for Finished Good Under the Schemes	100%

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

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

4.3. Documents, Licenses/Certifications and Security Requirements

Basic Documents Needed	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 ²⁰
Licenses /Certificates Required	The importer needs to submit an application to the Regulatory Authority for approval of DTRE scheme.
Security Taken at the Time of Licensing	Not applicable.
Security Taken at the Time of Imports	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.

4.4. Procedure to Apply for Licensing under Temporary Importation Scheme

Procedures to Apply for License under Temporary Importation Scheme	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-A.12</i> .
---	---

²⁰ Means the city in which the import consignment is to be delivered.

SECTION FIVE

**EXPORT FACILITATION
SCHEME**

S.R.O. 957(I) /2021 Dated 09th July 2021

5.1. Export Facilitation Scheme – An Overview

The SRO 957 scheme, officially known as the "Export Facilitation Scheme 2021," is introduced by the Federal Board of Revenue (FBR) in Pakistan. Overall, SRO 957 is designed to simplify export procedures, reduce costs, and promote exports from Pakistan, benefiting both established exporters and new entrants, especially SMEs. It aims to facilitate and promote exports by providing various benefits and simplifying procedures for exporters. Key features of the scheme include:

Duty and Tax Exemption: The scheme allows for the import of input goods without the payment of customs duty, federal excise duty, sales tax, or other taxes, which reduces the cost of production.

Reduced Compliance Costs: It aims to reduce the cost of doing business by simplifying tax compliance and customs procedures, making it easier for exporters to engage in international trade.

Ease of Doing Business: The scheme promotes ease of doing business by streamlining processes and reducing bureaucratic hurdles.

Liquidity Improvement: By eliminating the need for sales tax refunds and duty drawbacks, the scheme aims to address liquidity problems faced by exporters.

Enhanced Export Promotion: The scheme encourages more users to engage in export-oriented activities, thereby promoting and boosting exports from Pakistan.

Extended Authorization and Utilization Period: Users are provided with extended authorization and utilization periods, which offer flexibility for exporters and users.

Categories for Different Exporters: The scheme provides different categories for exporters based on their export performance, making it accessible to a wide range of exporters, from large manufacturers to SMEs.

Focus on Post-Clearance Compliance Checks: The scheme places a focus on post-clearance compliance checks and audits, ensuring that authorized users meet their export obligations.

Common Export Houses: It facilitates Common Export Houses, which can import inputs duty and tax-free and supply them to authorized users, especially SMEs.

International Toll Manufacturing: The scheme allows for international toll manufacturing within Pakistan, promoting manufacturing activities.

Integration and Automation: The scheme is integrated into the WeBOC and PSW systems, making it easier for users and regulators to communicate and conduct business.

Particulars	Export Facilitation Scheme
Relevant SRO	SRO 957/2021
5.2. Basic Information and Scope of the Scheme	
What is the Scheme About	i. The scheme is designed to simplify export procedures, reduce costs, and promote exports from Pakistan, benefiting both established exporters and new entrants, especially SMEs.
	ii. At least 10% value addition is required.
	iii. Sales of 20% finished goods in local markets is allowed.
Who Can Apply?	Manufacturers-cum-exporters Common export Houses
Validity of the Licenses under the Schemes	Here are the different categories of exporters under the scheme: <ol style="list-style-type: none"> 1. Category A: Manufacturers-cum-exporters with 60 percent or more exports of their total annual production in the last two years have an authorization period of five years. 2. Category B: Manufacturers-cum-exporters with less than 60 percent total annual production being exported, further categorized as: <ol style="list-style-type: none"> 3. Category B-1: Manufacturers-cum-exporters with more than three years of export history have an authorization period of four years. 4. Category B-2: Manufacturers-cum-exporters with less than three years of export history have an authorization period of two years. 5. Category C: Indirect exporters, commercial exporters, and international toll manufacturers, further categorized as: <ol style="list-style-type: none"> 6. Category C-1: Manufacturers with more than three years of history supplying to direct exporters or exporting as commercial exporters or international toll manufacturing have an authorization period of four years. 7. Category C-2: Manufacturers with less than three years of history supplying to direct exporters or exporting as commercial exporters or international toll manufacturing have an authorization period of two years.
List of Duty-Free Imports	1. various raw materials,
	2. spare parts
	3. components
	4. equipment
	5. plant and machinery
Minimum Export Requirements	80%

for Finished Good Under the Schemes	
Is Sales of Imported Raw Materials allowed in the Local Market?	20% from finished goods are allowed to sell on payment of duties and taxes leviable.
Post Exportation Audit/Checks in place	Submission of proof of export (export bills) is required.
When Security is Discharged?	On submission of proof of export.

5.3. Documents, Licenses/Certifications and Security Requirements

Basic Documents Needed	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
Licenses /Certificates Required	The importer needs to submit an application to the Regulatory Authority for approval of DTRE scheme.
Security Taken at the Time of Licensing	Yes
Security Taken at the Time of Imports	Applicants may be required to furnish a security instrument in the form of a bank guarantee, pay order, or any other financial instrument as specified by the Regulatory Collector.
Bank Statements	Bank statements for the last two years or from the date of incorporation, as applicable.
Ownership documents	Ownership documents, lease agreements, or tenancy agreements for the premises where the activities under the scheme will be conducted.

Memorandum and Articles of Association	If the applicant is a registered company under the Companies Ordinance, 1984 (XLVII of 1984), the Memorandum and Articles of Association should be provided. For partnership firms, the partnership deed may be required.
Comprehensive Insurance Policy	An insurance policy covering all risks, such as fire and burglary, for an amount equal to the customs duties and sales tax involved on the imported input goods intended to be stored in the warehouse.

5.4. Procedure to Apply for Licensing under Temporary Importation Scheme

Procedures to Apply for License under Export Facilitation Scheme	The procedure to apply for the Export Facilitation Scheme 2021 (SRO 957) involves several steps, and the specific details may vary depending on the type of applicant and category
Online Application	The application for authorization under the Export Facilitation Scheme 2021 should be submitted online to the Regulatory Collector. The WeBOC or PSW system will assign a unique identification number to each application for authorization.
Documentation	Prepare and submit the necessary documents, including the application form, bank statements, ownership documents, Memorandum and Articles of Association (for companies), partnership deed (for partnership firms), and a comprehensive insurance policy.
Analysis Certificate	The Input Output Coefficient Organization (IOCO) will issue an "Analysis certificate" showing the input goods required for the manufacture of one unit of output goods and the ratio of wastages.
Authorizations	Authorizations will be granted based on export performance for the last two financial years and firm contracts of export. Applicants can apply based on both performance and contract basis simultaneously.
Approval	Once the application is processed, the Regulatory Collector will review the request and issue authorization based on the category and profile of the applicant.

Period of Authorization	The authorization and utilization period under the scheme have been extended from two years to five years.
Compliance	The scheme focuses on post-clearance compliance checks and audits to ensure that users are meeting their export requirements and complying with the scheme's terms.

A. ANNEXURE

A.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 :

A.2. Item Wise Record of Input Goods Procured, Manufactures and Exported- Warehousing

(34)	Date	Quantity of input goods involved	Reference of respective GD No. of that input imports	Accumulated quantity consumed of that import GD	Quantity of factory rejects manufactured	Quantity of factory rejects sold in domestic market	Reference of import GD No. / ST Invoice No. for removal of factory rejects	Closing balance
(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)

Part-III Movement in Finished Goods manufactured

(15)	Date	Document Reference No.	Quantity Received from Bonded warehouse	Description of goods manufactured	Quantity of input goods consumed in	Closing balance	Quantity of output goods manufactured as
(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)

Part-II Movement in Production

(1)	Date	Info Bond No. and Date	GD No. Import GD No. / AR-3 No./ST Invoice No. / Purchase Receipt	Import value of each item	Rate of Duty/sales tax/other levy on each item	Total duties / taxes etc. involved	Federal Excise License No. / Sales Tax Registration No. / Name of Warehouse from	Quantity of each item received	Quantity of each item received from vendor	Reference of Import GD No. for goods removed for manufacturing	Quantity removed for manufacturing of finished goods	Quantity removed for home consumption	Quantity removed for vendor	Closing balance in store.
(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	

GOVERNMENT OF PAKISTAN
 MODEL CUSTOMS COLLECTORATE
 CUSTOMS HOUSE _____
 APPENDIX-IV
 ISFF RIII F 35/1/11

ITEM-WISE RECORD RETURN OF INPUT GOODS PROCURED, MANUFACTURED AND EXPORTED
 RECEIVED ISSUED
 NUMBER _____
 TAX REGISTRATION 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 _____

A.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) along with 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
REVALIDATION

THIRD

Date:_____

Date_____

Date_____

Signature_____

Signature_____

Signature_____

A.4. Analysis Certificate for Warehousing Applicants

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

GOVERNMENT OF PAKISTAN COLLEGE 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
Seal

Countersigned by:
Signature

A.5. Indemnity Bond Form -WarehousingAPPENDIX-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.

A.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

A.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.

**A.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 :	
EXPORTER STATUS		DTRE APPLICATION	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
DIRECT	INDIRECT	CONTRACT- BASED	PERFORMANCE- BASED
	COMMERCIAL		

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.

A.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:			

A.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. _____

(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.

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

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

2. Status of Business:

Sole Proprietorship <i>SH</i>	Partnership (With Registration Details) _____	Company (With Registration details) _____
--------------------------------------	--	--

(Tick the relevant)

3. Particulars of Directors

Name

NTN																					

CNIC																					

Name

NTN																				

CNIC																				

Name

NTN																				

CNIC																				

Name

SK

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

Sh

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						

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

A.15 INDEMNITY BOND FORM

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.

A.17.Application for Transfer of Goods to a Vendor

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)".



TRADE DEVELOPMENT AUTHORITY OF PAKISTAN | MINISTRY OF COMMERCE

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Tel: +92-21-99206487 - 90 UAN: 111-444-111

URL: www.tdap.gov.pk  /tdapofficial  /tdap_official

