

**GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
FEDERAL BOARD OF REVENUE**

Islamabad, the 21st August, 2014.

**NOTIFICATION
(CUSTOMS)**

S.R.O. **755**(I)/2014.– In exercise of the powers conferred by clause (c) of section 21 of the Customs Act, 1969 (IV of 1969), the Federal Board of Revenue is pleased to authorize repayment of customs-duties, to the extent specified in column (4) of the Table below, paid on the importation of the raw materials specified in column (1) of the said Table and used in the production or manufacture of the goods specified in column (2) thereof, subject to the following conditions, namely:–

- (i) the goods have been manufactured according to the formula duly furnished to the Federal Board of Revenue showing the quantity of various imported raw materials specified in column (1) of the said Table and used in the production or manufacture of the goods specified in column (2) thereof;
- (ii) the manufacturer maintains proper record of the goods manufactured in accordance with the formula referred to in condition (i) and produces, on demand, such records and other evidence as may be required by the Federal Board of Revenue to satisfy itself that the imported raw materials have been used in accordance with the formula;
- (iii) the manufactured goods are exported out of Pakistan and an application for repayment of customs-duties is presented to the proper officer of the Customs within two hundred and ten days of such exportation or of the publication of this notification or within one hundred and eighty days from the date of realization of foreign exchange as shown in the bank credit advice issued in accordance with the relevant regulations of the State Bank of Pakistan in force for the time being, whichever is later;
- (iv) the exporter makes a declaration on the face of the original shipping bill or other export documents to the effect that he would claim repayment of the customs-duties paid on the imported raw materials used in the production or manufacture of the goods being exported; and

- (v) the repayment of customs-duties at the rate specified shall be allowed provided that the goods exported are manufactured with the same constituents on which the rate of repayment is notified and the manufacturer-*cum*-exporter shall immediately intimate the Collector of Customs concerned, —
- (a) any change in the prices of the imported raw materials;
- (b) any change in the composition of the manufactured goods to be exported; and
- (c) use of any indigenous raw materials in place of imported raw materials.

2. The repayment of customs-duties authorized by this notification shall be admissible in respect of goods exported between the period commencing from the 7th January, 2013, and ending on the 21st August, 2014.

TABLE

Raw materials imported	Goods produced or manufactured	H.S. Code	Extent of repayment of customs-duties
(1)	(2)	(3)	(4)

The following goods produced or manufactured and exported by M/s. Sapphire Finishing Mills Limited, Karachi:—

1. Enzyme.	1. 100% cotton or	5208.3200	1.86% of the f.o.b. value
2. Sodium persulphate.	blended polyester/	5208.3300	
3. Hydrogen per oxide.	cotton/Trevira (all	5208.3900	
4. Per oxide stabilizer.	blends) dyed THPC	5209.3100	
5. Mercerizing assistant.	fire or flame retardant	5209.3200	
6. Sequestering agent.	woven fabric.	5209.3900	
7. Wetting agent/ detergent.		5210.3100	
		5210.3200	
8. Acetic acid/ neutralizing agent.		5210.3900	
		5211.3100	
9. Pyrovatex ACS special for fire retardant process.		5211.3200	
		5211.3900	
10. NH3 gas (ammonia gas).			
11. Turpex-can strength improver softener.			
12. Starch.			
13. Poly vinyl alcohol.			

14. Tallow.
15. Tallow substitute.
16. Dyes for cotton (VAT dyes).
17. Dispersen dyes for polyester
18. Anti-migrant.
19. Detergent.
20. Dye fixing agent.
21. Polyester.
21. Packing materials.

1. Enzyme.	2. 100% cotton dyed	6203.3200	1.26% of the f.o.b. value
2. Sodium persulphate.	THPC fire or flame	6203.4200	
3. Hydrogen per oxide.	retardant (Provatex	6204.3200	
4. Per oxide stabilizer.	ACS special) woven	6204.4200	
5. Mercerizing	garments.	6205.2090	
assistant.		6206.3090	
6. Sequestering agent.		6207.9100	
7. Wetting agent/ detergent.		6208.9100	

8. Acetic acid/
neutralizing agent.
9. Pyrovatex ACS
special for fire
retardant process.
10. NH3 Gas (ammonia
gas).
11. Turpex-Can
strength improver
softener.
12. Starch.
13. Poly vinyl alcohol.
14. Tallow.
15. Tallow substitute.
16. Dyes for cotton (VAT dyes)
17. Anti-migrant.
18. Detergent.
19. Dye fixing agent.
20. Zipper.
21. Accessories.
22. FR reflective tape.
23. Packing materials.

1. Enzyme.	3. Blended cotton/ polyester/Trevira (all	6203.3300	1.35% of the f.o.b. value
2. Sodium persulphate.		6203.3900	

3. Hydrogen per oxide.	blends) dyed THPC	6203.4300
4. Per oxide stabilizer.	fire or flame retardant	6203.4900
5. Mercerizing assistant.	(Provatex ACS	6204.3300
6. Sequestering agent.	special) woven	6204.3900
7. Wetting agent/ detergent.	garments.	6204.4300 6204.4900
8. Acetic acid/ neutralizing agent.		6205.3000 6205.9090
9. Pyrovatex ACS special for fire retardant process.		6206.4090 6206.9090
10. NH3 gas (ammonia gas).		
11. Turpex-Can strength improver softener.		
12. Starch.		
13. Poly vinyl alcohol.		
14. Tallow.		
15. Tallow substitute.		
16. Dyes for cotton (VAT dyes).		
17. Disperse dyes for polyester.		
18. Anti-migrant.		
19. Detergent.		
20. Dye fixing agent.		
21. Zipper.		
22. Accessories.		
23. FR reflective tape.		
24. Packing materials.		

1. Enzyme.	4. 100% cotton or	5208.3200	3.96% of the f.o.b. value
2. Sodium persulphate.	blended polyester/ cotton (all blends)	5208.3300	
3. Hydrogen per oxide.	LUMINOUS dyed	5208.3900	
4. Per oxide stabilizer.	HIVIS fire or flame	5209.3100	
5. Mercerizing assistant.	retardant (Provatex	5209.3200	
6. Sequestering agent.	CP) woven fabric.	5209.3900	
7. Wetting agent/ detergent.		5210.3100 5210.3200	
8. Acetic acid/ neutralizing agent.		5210.3900 5211.3100	
9. Pyrovatex CP - fire retardant chemical.		5211.3200 5211.3900	
10. Resin-Lyofix CHN			
11. Turpex-Can			

- strength improver
softener.
- 12. Starch.
- 13. Poly vinyl alcohol.
- 14. Tallow.
- 15. Tallow substitute.
- 16. Dyes for cotton
(Luminous dyes).
- 17. Dyes for polyester
(disperse dyes).
- 18. Anti-migrant.
- 19. Detergent.
- 20. Dye fixing agent.
- 21. Packing materials.

1. Enzyme.	5. 100% cotton	6203.3200	3.06 % of the f.o.b. value
2. Sodium persulphate.	LUMINOUS dyed	6203.4200	
3. Hydrogen per oxide.	HIVIS fire or flame	6204.3200	
4. Per oxide stabilizer.	retardant (Provatex	6204.4200	
5. Mercerizing assistant.	CP) woven garments.	6205.2090	
6. Sequestering agent.		6206.2090	
7. Wetting agent/ detergent.		6206.3090	
8. Acetic acid/ neutralizing agent.		6207.9100	
9. Pyrovatex CP - Fire retardant chemical.		6208.9100	
10. Resin-Lyofix CHN.			
11. Turpex-Can strength improver softener.			
12. Starch.			
13. Poly vinyl alcohol.			
14. Tallow.			
15. Tallow substitute.			
16. Dyes for cotton (Luminous dyes).			
17. Disperse dyes for polyester.			
18. Anti-migrant.			
19. Detergent.			
20. Dye fixing agent.			
21. Zipper.			
22. Accessories.			
23. FR reflective tape.			
24. Packing materials.			

1. Enzyme.	6. Polyester/cotton	6203.3300	3.13 % of the f.o.b. value
2. Sodium persulphate	blended (all blends)	6203.3900	
3. Hydrogen per oxide.	LUMINOUS dyed	6203.4300	
4. Per oxide stabilizer.	HIVIS fire or flame	6203.4900	
5. Mercerizing	retardant (Provatex	6204.3300	
assistant.	CP) woven garments.	6204.3900	
6. Sequestering agent.		6204.4300	
7. Wetting agent/		6204.4900	
detergent.		6205.3000	
8. Acetic acid/		6205.9090	
neutralizing agent.		6206.4090	
9. Pyrovatex CP - Fire		6206.9090	
retardant chemical.			
10. Resin-Lyofix CHN.			
11. Turpex-Can			
strength improver			
softener.			
12. Starch.			
13. Poly vinyl alcohol.			
14. Tallow.			
15. Tallow substitute.			
16. Dyes for cotton			
(Luminous dyes).			
17. Disperse dyes for			
polyester.			
18. Anti-migrant.			
19. Detergent.			
20. Dye fixing agent.			
21. Zipper.			
22. Accessories.			
23. FR reflective tape.			
24. Packing materials.			

1. Enzyme.	7. 100% cotton	5208.2200	1.06 % of the f.o.b. value
2. Sodium persulphate.	bleached or white or	5208.2300	
3. Hydrogen per oxide.	blended polyester/	5208.2900	
4. Per oxide stabilizer.	cotton (all blends)	5209.2100	
5. Mercerizing assistant.	polyurethane finished	5209.2200	
6. Sequestering agent.	woven fabric.	5209.2900	
7. Wetting agent/		5210.2100	
detergent.		5210.2900	
8. Acetic acid/		5211.2000	
neutralizing agent.			
9. Polyurethane for			
strengthening & anti-			
piling.			
10. Fluorescent or			

- optical brightener.
- 11. Turpex-Can strength improver softener.
- 12. Starch.
- 13. Poly vinyl alcohol.
- 14. Tallow.
- 15. Tallow substitute.
- 16. Packing materials.

1. Enzyme.	8. 100% cotton and	5208.3200	2.11 % of the f.o.b. value
2. Sodium persulphate.	blended cotton/	5208.3300	
3. Hydrogen per oxide.	polyester (all blends)	5208.3900	
4. Per oxide stabilizer.	dyed polyurethane	5209.3100	
5. Mercerizing assistant.	finished woven fabric.	5209.3200	
6. Sequestering agent.		5209.3900	
7. Wetting agent/ detergent.		5210.3100	
		5210.3200	
8. Acetic acid/ neutralizing agent.		5210.3900	
		5211.3100	
9. Polyurethane for strengthening & anti-piling.		5211.3200	
		5211.3900	
10. Dye fixing agent.			
11. Turpex-Can strength improver softener.			
12. Starch.			
13. Poly vinyl alcohol.			
14. Tallow.			
15. Tallow substitute.			
16. Dyes for cotton (reactive).			
17. Anti-migrant.			
18. Packing materials.			

1. Enzyme.	9. 100% cotton and	5208.3200	1.80 % of the f.o.b. value.
2. Sodium persulphate.	blended cotton/	5208.3300	
3. Hydrogen per oxide.	polyester (all blends)	5208.3900	
4. Per oxide stabilizer.	dyed SOIL release	5209.3100	
5. Mercerizing assistant.	finished woven fabric.	5209.3200	
6. Sequestering agent.		5209.3900	
7. Wetting agent/ detergent.		5210.3100	
		5210.3200	
8. Acetic acid/ neutralizing agent.		5210.3900	
		5211.3100	
9. Finishing chemical PM-900.		5211.3200	
		5211.3900	

10. Dye fixing agent.
 11. Turpex-Can
strength improver
softener.
 12. Starch.
 13. Poly vinyl alcohol.
 14. Tallow.
 15. Tallow substitute.
 16. Dyes for cotton
(reactive).
 17. Anti-migrant.
 18. Packing materials.
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(Yousaf Haider Orakzai)
Secretary (Duty Remission & Drawback)