

DUTY AND TAX REMISSION FOR EXPORTS

296. Definitions.– (1) In this sub-Chapter, unless there is anything repugnant in the subject or context,–

- (a) “acquisition” means import or purchase of foreign origin goods including banned or restricted items within the scope and extent of this sub-chapter or procurement of locally manufactured goods and taxable or excisable services covered under this sub-Chapter provided that acquisition of banned or restricted items shall be subject to prior permission from the Ministry of Commerce;
- (b) “Act” means the Customs Act, 1969 (IV of 1969), the Federal Excise Act, 2005 and the Sales Tax Act, 1990;
- (c) “Appendix” means an Appendix to this sub-Chapter;
- (d) “DTRE” means duty and tax remission for exports;
- (e) “DTRE applicant” means a person who files an application in the form set out in Appendix I for grant of facilities under this sub-Chapter;
- (f) “DTRE user” means a person who has been approved for availing facilities under this sub-chapter by the concerned Regulatory Authority;
- (ff) “engineering goods” includes goods classified under Chapter 72 to Chapter 96 of the First Schedule of Customs Act, 1969 or as approved by the Engineering Development Board (EDB);
- (g) “export” includes supply of goods,–
 - (i) by an indirect exporter to a direct exporter;
 - (ii) against international tenders;
 - (iii) to projects or sectors entitled to import or purchase such goods free of duties and taxes; and
 - (iv) to export processing zones;
- (h) “indirect exporter” means a person who has a firm contract or export purchase order from a direct exporter for the manufacture and supply of goods to such exporter;
- (i) “input goods” means goods and includes services eligible for acquisition and also includes,–
 - (a) trims and accessories;
 - (b) electricity and gas on which sales tax has been paid; and
 - (c) furnace or diesel oil or coal or coke of coal of carbon blocks for the generation of electricity/energy used or consumed in the manufacture of output goods for export under this sub-chapter;
- (j) “import” includes purchase of input goods from export processing zone or export oriented units operating under Notification No. S.R.O. 327(I)/2008, dated the 29th March, 2008 or from a private or public bonded warehouse including manufacturing bond but excluding diplomatic bond;
- (k) “Ordinance” means the Income Tax Ordinance, 2001 (XLIX of 2001);

- (l) “Customs Computerized System [omitted]” means the Customs Computerized System as defined in clause (ia) of section 2 of the Customs Act, 1969 (IV of 1969);
- (m) Regulatory Authority” means the Collector of Customs in whose jurisdiction the place of business or manufacturing unit of the DTRE applicant, duly registered under the Sales Tax Act, 1990, is located. The Collector may designate and Additional Collector as Regulatory Authority for such cases where total duty and taxes remitted under DTRE approval is upto fifty million Rupees.; and
- (n) “Utilization period” means the period commencing from the date of approval of DTRE application till the date of export of output goods under this sub-Chapter.

(2) The words and expressions used but not defined in sub-rule (1) shall have the meaning assigned to them in the Act or, as the case may be, the Ordinance.

297. Scope of DTRE facility. – (1) The DTRE facility under this sub-Chapter shall be available to,

- (a) the persons registered under the Sales Tax Act, 1990, as exporters;
- (b) the persons who make value-addition in the manufacture and export of goods in accordance with the prevalent value-addition of the relevant industry but which shall not be less than 15%;
- (c) those who act or intend to act as contracted vendors of foreign manufacturers or foreign buyers; and
- (d) commercial exporters engaged in the purchase and export of goods in same state either after packing or otherwise.

(2) The DTRE facility under this sub-Chapter shall not be admissible to,–

- (a) raw sugar and cooking oil or vegetable ghee or their raw materials:

Provided that notwithstanding anything contained elsewhere in these rules,–

- (i) the DTRE facility shall be allowed to the manufacturers-cum-exporters of ghee only;
- (ii) the DTRE facility shall be allowed to the manufacturers-cum-exporters to acquire raw materials for the manufacture and export of Vegetable Ghee not exceeding 1000 Metric Tons per month;
- (iii) the time limit shall be ninety days for utilizing the imported palm oil and this period shall be counted from the date of Import General Manifest (IGM) to export date of the consignment; and
- (iv) the exports of ghee shall be allowed in foreign currency only; and
- (a) the goods which are banned or restricted under the prevalent Import and Export Policy Orders on account of national security, public health and cultural, moral or religious considerations.

298. Application for DTRE approval. – (1) A DTRE applicant who intends to obtain DTRE approval under this sub-Chapter on the basis of specific export or supply contract or order shall apply to the Regulatory Authority in the form set out in Appendix I over the web through WeBOC.

(2) A direct exporter or commercial exporter may obtain advance DTRE approval on the basis of his past export performance for the general class of export products corresponding to the Harmonized System Code and he shall be entitled to acquire input goods to meet his future export-related production requirements for a period of twelve months as substantiated on the basis of bills of export or E Forms duly countersigned by the State Bank of Pakistan or sales tax returns stretching over a period of previous twenty-four months.

(3) An indirect exporter who is not currently in possession of any supply order but has been manufacturing and supplying goods to direct or commercial exporter either under DTRE scheme or otherwise may obtain advance DTRE approval on the basis of such past supplies of general class of export products corresponding to the Harmonized System Code for the acquisition of input goods to meet his production and supply requirements for the next twelve months.

(4) An indirect exporter who is in possession of more than one firm supply contract or purchase order from a direct exporter or a commercial exporter may seek consolidated DTRE approval for all such contracts or orders.

299. Input-output ratios and wastages. - (1) In case of goods other than same-state goods, the input-output ratios and wastages under this sub-chapter shall be declared by the applicant as per Appendix I.

(2) Tags and printed materials supplied by a foreign supplier without involvement of foreign exchange from Pakistan shall be allowed to be imported without any quantitative restriction for the purpose of this sub-Chapter.

(3) The Regulatory Authority may, within seven days of receipt of an application under this sub-Chapter, refer such application to Input Output Coefficient Organization (IOCO) for determination of input-output ratios and wastages, except an application in respect of engineering goods, which shall be referred to EDB, before granting DTRE approval.

(4) IOCO or, as the case may be, EDB upon receipt of a reference from the Regulatory Authority, shall determine input-output ratios and wastages, as may be deemed appropriate, 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:

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:

Provided further that the Regulatory Authority may grant provisional DTRE approval pending receipt of response from IOCO or, as the case may be, 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:

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 upto fifty percent quantity may be allowed to be used by the time IOCO or EDB determines output and input ratios.

(5) In case the IOCO or, as the case may be, EDB fail to forward their findings to the Regulatory Authority within the prescribed period, the input-output ratios and wastages, as determined provisionally, by the Regulatory Authority shall be deemed to be final till such time that the Regulatory Authority revises them upon receipt of the aforesaid report at some later stage or for any other reason to be recorded in writing:

Provided that no revision shall be made beyond the expiry of utilization period of input goods as mentioned in rule 305.

300. Grant of DTRE approval. - (1) On the basis of DTRE application, a Regulatory Authority, if he is satisfied with the bona fides of the DTRE applicant, shall grant DTRE approval and each such approval shall be fed into WeBOC over the web in the format as given in Appendix II.

(2) The amounts suspended by the Regulatory Authority in respect of leviable customs-duties, excise duty, sales tax and withholding tax shall be secured for a period of eighteen months against,—

- (a) indemnity bond along with the post-dated cheque from a direct and indirect exporter;
- (b) bank guarantee from a commercial exporter; and
- (c) corporate guarantee from exporters in the corporate sector.

(3) The Regulatory Authority may, at the time of granting DTRE approval,—

- (a) verify the manufacturing facility of DTRE applicant through inspection and determine the production capacity of such facility by physical survey, in addition to verifying the business turnover from the sales tax profile or other available records of such DTRE applicant to ensure that quantity of the input goods applied for commensurates with the actual production and business capacity of such applicant; and
- (b) consult the records of Input-Output Coefficient Organization for identical or similar output goods if available to ensure that the input-output ratios and wastages as claimed by the DTRE applicant are as per industry standards.

(4) Where an existing DTRE approval does not cater to the quantitative or other requirements of a contract or supply order due to any valid reasons, the Regulatory Authority may suitably amend the existing DTRE approval.

(5) Where an exporter proves to the satisfaction of the Regulatory Authority that export under a separate contract can not be arranged out of his regular production due to valid reasons, past export performance as well as contract-based DTRE approval may be granted concurrently for the output goods of the same or different description.

(6) Where the indirect exporter is granted DTRE approval on the basis of contract or order entered with a direct exporter or commercial exporter, the entitlement of the direct exporter or commercial exporter to duty suspension under this sub-chapter in respect of

his export contract or order with a foreign buyer shall proportionately be reduced to the extent of entitlement of the indirect exporter.

(7) No DTRE application shall be rejected without affording opportunity of being heard to the DTRE applicant.

(8) The Regulatory Authority shall endorse a copy of the DTRE Approval to Director, Input Output Coefficient Organization (IOCO), Karachi.

301. Amendment, suspension or cancellation of DTRE approval. – (1) A DTRE-user may apply to a Regulatory Authority for amendment in the previous approval or for its cancellation and each such request shall be decided within ten days of receipt thereof and fed into WeBOC as per Appendix II.

(2) No request for amendment in the existing DTRE approval shall be rejected and no DTRE approval shall be cancelled without affording to the DTRE applicant or the DTRE- user an opportunity of showing cause in writing and being heard.

(3) The Regulatory Authority may, on his own or otherwise, suspend any DTRE approval pending his decision to cancel such approval and each such suspension shall be fed into WeBOC as per Appendix II.

(4) The Authority may, in addition to any other action under the law, require the input goods already acquired or output goods produced under the suspended or cancelled DTRE approval to be dealt with in such manner as he may deem appropriate.

301A. Appeal to the Chief Collector.- Any DTRE applicant aggrieved by any decision or order passed under sub-rule (3) of rule 301 or any other order may prefer an appeal to the Chief Collector of Customs within sixty days of passing of such decision or order.

302. Acquisition of duty free input goods.- (1) A DTRE user shall be entitled to acquire input goods without payment of customs duty, excise duty, sales tax or withholding tax in accordance with his DTRE approval, and all such acquisitions shall be fed into WeBOC in the following manner, namely:–

- (a) if imported, these shall be fed into WeBOC as per Appendix-IV by the Collectorate through which such input goods have been cleared; and
- (b) local input goods shall be reported by the DTRE user to the Regulatory Authority, within seven days of its acquisition, for feeding into WeBOC as per Appendix IV.

(2) The input goods manufactured or produced in excisable premises shall be supplied against a valid document prescribed under the Federal Excise Act 2005, or the rules made thereunder.

(3) The Regulatory Authority may allow a DTRE user to utilize his duty and tax-free acquired input goods for his new approval if his previous DTRE approval has been cancelled due to pre-mature termination or cancellation of the export or supply contract of such input goods have been rendered surplus for any valid reason and each such approval shall be fed by the Authority into WeBOC as per Appendix II.

302A. Drawal of samples.- Three samples of imported input goods and output goods meant for export shall be drawn from such consignment selected for physical examination through the WeBOC at the time of import and export, respectively in the presence of

Assistant Collector or Deputy Collector, incharge of concerned Customs station, which shall be signed by such Assistant Collector or Deputy Collector and DTRE approval number and date shall be endorsed thereon. One such signed or endorsed sample in sealed form shall be handed over to the DTRE user or his clearing agent to ensure presenting the same at the time of export for identification purpose. The second sample shall be retained in the Collectorate of Import and third sample shall be sent to the Regulatory Authority for record and cross matching or any other purpose as required. The Assistant Collector or Deputy Collector incharge of concerned Customs station, shall inform the Regulatory Authority about the cases where description or other material particulars in respect of imported input goods or output goods meant for export are different from that declared in Appendix-I and may proceed against the DTRE user in accordance with law:

Provided further that in case of a series of identical consignments in which same input goods have been used and export goods are also identical, only one sample may be drawn, if considered sufficient by superintendent or principal appraiser for the purpose of verification of consumption of input goods:

Provided in cases of high value or heavy machinery components or items where drawal of sample is not feasible, in lieu of such drawal of samples, the Assistant Collector or Deputy Collector in charge of Customs import station or, as the case may be, Customs export station shall-

- (a) examine all such consignments and ascertain copies of literature which may comprise catalogues, manuals, brochures, product information leaflets etc. which reasonably explain the specifications of goods for import, or as the case may be, export, under DTRE. Such literature shall bear signature and stamp of DTRE user alongwith particulars such as user's name, DTRE approval number and date, GD number and date, etc;
- (b) sign such literature and endorse the same to the relevant Regulatory Authority, the Customs import station, or as the case may be, the Customs export station and the DTRE user; and
- (c) before allowing release of consignments for export under the DTRE facility, compare literature of the imported raw materials, received from relevant Customs import station with the certified ones provided by the DTRE user for finished goods in order to satisfy himself that the finished goods have been manufactured or produced using such imported raw materials and endorse the same in the examination report and in case of any discrepancy in description or other material particulars therein, he shall immediately inform the Regulatory Authority about such cases and proceed against the DTRE user in accordance with law.

303. Acquisition of duty paid input goods. – A DTRE user shall be entitled to claim duty drawback on acquisition of duty paid input goods subject to the applicable duty drawback notification only after full discharge of the liabilities and obligations under this sub-chapter:

Provided that where a person is already in possession of stocks of duty-paid input goods, he may declare at the time of seeking approval and use such stocks for the purpose of this rule:

Provided further that in no case the quantity of input goods on which a DTRE user is entitled to draw back under this rule, shall exceed 20% of the value of his DTRE approval.

304. Acquisition of locally manufactured input goods.– (1) A DTRE user shall be entitled to procure without payment of sales tax locally manufactured input goods and duty

drawback shall be admissible in respect of duty paid input goods used in the manufacture of such goods at the rate given in the relevant duty drawback notification.

(2) 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.

304A. - Facility of vendor.— The DTRE user may remove input or semi-finished goods out of his premises for manufacture or processing by the vendors after intimating the Authority in the form as set out in Appendix-V to this chapter:

Provided that the DTRE applicant, at the time of applying for DTRE Approval, shall declare in his application about the process that he intends to get done from a vendor, alongwith particulars of the vendor. The vendor shall have a valid Sales Tax Registration and his name shall be appearing in the Sales Tax Active taxpayers list. The vendor shall have in-house manufacturing facility to perform the stated manufacturing process. The vendor shall not be changed or added except with prior permission of the Regulatory Authority. However, the said vending facility shall not be available for the weaving of fabric from yarn:

Provided further that the finished goods may be removed directly for export by the exporter from the vendor premises to the customs port of export.

305. Utilization of input goods.— The input goods acquired under this sub-chapter shall be utilized in the manufacture and export of output goods within twelve months from the date of approval of DTRE application or IGM date, whichever is later:

Provided that the utilization period of packaging materials for horticulture products shall be twenty-four months:

Provided further that the said period may be extended by the [Chief Collector of respective jurisdiction in cases of exceptional circumstances and in case of extension such fresh securities as mentioned in rule 300 covering the extension period shall be obtained.”

306. Export of manufactured goods.— A bill of export or goods declaration filed for the export of a DTRE consignment under this sub-chapter shall contain the DTRE approval number and shall be subject to all formalities for other declarations or endorsements, if any, and the procedure in respect of processing and examination of export goods, for the time being in force, shall be observed and on export of such goods the respective Collectorate of Customs shall feed the requisite information into Customs WeBOC against the DTRE approval number as per Appendix IV:

Provided that no bill of export or goods declaration shall be filed for supply of goods against international tenders or to exempt projects or sectors in Pakistan:

Provided further that supplies against international tenders or to exempt projects or sectors in Pakistan or from indirect exporter to direct exporter shall be reported by the DTRE user to the Regulatory Authority who shall enter the relevant particulars into WeBOC as per Appendix IV.

307. Exports to Afghanistan, etc.- (1) 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.

(2) Where advance payments are received in instalments as agreed in the export contract, the Regulatory Authority shall grant DTRE approval staggering the acquisition of input goods over a period commensurate with the receipt of such instalments.

(3) For exports under sub-rules (1) and (2), the conditions laid down in the Export Policy Order in force or any other conditions or limitations as may be specified by the Board or the Regulatory Authority, or the concerned Authority of Customs shall be observed.

(4) Notwithstanding anything contained hereinbefore, the export of POL products to Afghanistan under DTRE shall be carried out in accordance with the procedure given in chapter XXII of these rules.

(5) POL meant for export to Afghanistan shall only be transported through carrier licensed under Chapter VIII of these rules read with Chapter XXII thereof.

(6) Export of POL product to International Security Assistance Force (ISAF) or Defence Energy Support Centre (DESC) in Afghanistan under DTRE shall be verified and accounted for on the basis of authentication of the receipt of the quantity by ISAF or DESC, as the case may be, to be produced by the oil exporting company or refinery for appropriate action under this or any other chapter.

(7) Remittance of foreign exchange against export of POL products to ISAF shall be subject to the conditions specified in the proviso to clause (d) of sub-paragraph (2) of paragraph 8 of the Export Policy Order, 2006.

307A. Unaccounted-for un-exported goods.— (1) If a DTRE user fails to account for the duty and tax free acquired input goods, or he fails to account for his finished goods manufactured therefrom or he fails to account for his un-exported same-state-goods or he fails to consume the duty and tax free acquired input goods in exports in full except wastage, if not covered under valid extension, he shall be liable to pay duties and taxes including additional duties or additional tax and penalties leviable on such goods under the relevant Acts or the Ordinance.

(2) Notwithstanding sub-rule (1), a DTRE user may with the permission of the Regulatory Authority dispose of the input goods or output goods within the prescribed utilization period in the following manner, namely:—

- (a) return to person who had supplied the input goods;
- (b) sale, by a DTRE user to another DTRE user for export;
- (c) local sale on payment of duties and taxes leviable at the time of such sale and on production of no objection certificate from the Ministry of Commerce in case input goods are banned or restricted for import:

Provided further that the permission for local sale of input goods as specified in this clause shall be granted by Regulatory Authority in case of DTRE user's inability to manufacture and export output goods for reasons beyond his control;

- (d) destruction after approval of the Regulatory Authority if goods are not fit for consumption or sale with remission of duty and taxes; and
- (e) local sale of B-grade products, factory rejects or wastage on payment of leviable duties and taxes and subject to the provisions of the prevalent Import Policy Order:

Provided that where any of the above option is allowed, the Regulatory Authority shall reduce equivalent quantity of output goods or input goods as the case may be, by feeding them into WeBOC as per Appendix II.

307B. Refund of sales tax.— Refund of sales tax on electricity or gas or services utilized as input goods for DTRE purpose or inputs covered under rule 303 or in respect of goods supplied in terms of sub-rule (2) of rule 304 shall be admissible to a DTRE user or as the case may be, to a registered person as admissible under the Sales Tax Act, 1990:

Provided that the DTRE user shall be entitled to refund of sales tax on the acquisitions of tax paid input goods if the value of such goods other than electricity, gas and services does not exceed 20% of the total value of DTRE approval.

307C. Records and documents.— A DTRE user shall keep and maintain separate from other business records, if any, the following records and documents in proper manner, namely:—

- (a) copies of DTRE applications and DTRE approvals;
- (b) records of acquisitions of input goods and exports;
- (c) record for destruction or other authorized disposal of input goods and output goods; and
- (d) export contracts or orders and supply contracts or orders.

307D. Reconciliation statement.— Within sixty days of the expiry of utilization period allowed under this sub-chapter, or earlier after export, a DTRE user shall file to the Regulatory Authority a reconciliation statement in the form as set out in Appendix III.

307E. DTRE audit.- (1) The liability of a DTRE user to pay duty and taxes under a security instrument furnished by him under this sub-chapter, shall not be discharged unless post-exportation audit is carried out and completed satisfactorily within a period of three months after the period specified in rule 305 or after filing of reconciliation statement under rule 307D, whichever is earlier.

(2) Audit under this sub-chapter shall be a combined or consolidated audit for DTRE and other taxable activities, if any, and shall cover all the duties and taxes for which the security instrument has been furnished.

(3) In case of commercial exporter holding a DTRE approval for same-state-goods, the Regulatory Authority may discharge the security instrument if such exporter, on the basis of purchase and export documents in his possession, proves that the goods acquired by him against such approval have been exported in full.

(4) Where as a result of post-exportation audit, there arises any discrepancy, irregularity or any violation of the provisions of this sub-Chapter or any other law applicable in this behalf by the DTRE user, the same shall be reported to the adjudication officer of competent jurisdiction.

(5) The Collector of Customs will be responsible for overall monitoring of the scheme.

307F. Power to suspend DTRE facility.- The Board may by notification in the official Gazette, suspend application of this sub-Chapter in respect of any particular goods or a group or a class of goods.

307G. Miscellaneous.- (1) An officer authorized by the Regulatory Authority shall have free access to any place where goods covered under a DTRE approval issued by such

Authority, are stored, processed or manufactured or otherwise dealt with and to the records, documents and information relating to such goods.

(2) All liabilities or dues as and if payable or outstanding under any of the provisions of this sub-Chapter shall be finally ascertained and recovered by the Regulatory Authority.

307H. Saving.- (1) All fully or partially unutilized DTRE approvals, if otherwise in order and correct, issued under sub-Chapter 7 substituted by this sub-Chapter shall be deemed to have been validly issued under this sub-Chapter.

(2) Utilization period in the case of approvals of DTRE granted upto 8th June, 2007, shall remain the same as was in force on and prior to the said date.

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	COMMERCIAL	CONTRACT- BASED PERFORMANCE- BASED

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.

(e) 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 exported.	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.

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 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.
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(c) 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.

(e) 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:			

APPENDIX III
[See rule 307D]

RECONCILIATION FORM
Duty & Tax Remission for Exports

For Office Use only Receipt No.
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NAME OF EXPORTER:
DTFRE APPROVAL NO. & DATE:
ISSUING COLLECTORATE:

(a) PARTICULARS OF THE GOODS EXPORTED:

S.No.	PCT Headings.	Description.	Quantity.	Value.

			semi-finished goods					
1	2	3	4	5	6	7	8	9

Extent (%) of approved quantity of input goods involved in this transfer	Indemnity Bond No. & date	Nature of operation (s) to be performed by vendor	Value of further processes	Proforma Invoice No. date	Date of transfer of goods	Date on which transferred goods will be retrieved / returned back from vendor	Vendor's services charges payable	Extent (%) of value addition
10	11	12	13	14	15	16	17	18

SIGNATURES WITH DATE _____ SIGNATURES WITH DATE _____ NAME
and DESGNATION _____ NAME and DESGNATION _____
OF CONSIGNOR OF CONSIGNEE

Undertaking

1. I /we hereby declare that information furnished by me/us is true to the best of my/ our knowledge and belief.
2. I /we would produce further documentary evidence in support thereof if and when called for by the Regulatory Authority or any officer on his behalf.
3. I /we also agree to abide by any such specific condition 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 the application.

Date: _____

Signatures of applicant _____
(CEO/ Authorized Partner /
proprietor/ Authorized representative)

As amended:

- | | |
|---------------------------------------|---|
| 1. SRO. 563(I)/2005 dated 06.06.2005 | 11. SRO. 688(I)/2010 dated 27.07.2010 |
| 2. SRO. 844(I)/2005 dated 16.08.2005 | 12. SRO. 1130 (I)/2010 dated 13.12.2010 |
| 3. SRO. 1100(I)/2005 dated 24.10.2005 | 13. SRO. 601(I)/2012 dated 01.06.2012 |
| 4. SRO.945(I)/2006 dated 05.09.2006 | 14. SRO. 242(I)/2013 dated 25.03.2013 |
| 5. SRO. 506(I)/2007 dated 09.06.2007 | 15. SRO.637(I)/2015 dated 30.06.2015 |
| 6. SRO. 1070(I)/2008 dated 14.10.2008 | 16. SRO. 661(I)/2015 dated 08.07.2015 |
| 7. SRO. 1300(I)/2008 dated 29.12.2008 | 17. SRO. 831(I)/2018 dated 02.07.2018 |
| 8. SRO. 510(I)/2010 dated 11.06.2010 | 18. SRO. 445(I)/2019 dated 02.04.2019 |
| 9. SRO. 581(I)/2010 dated 24.06.2010 | 19. SRO. 994(I)/2019 dated 04.09.2019 |
| 10. SRO. 601(I)/2010 dated 28.06.2010 | |

