

GOVERNMENT OF PAKISTAN  
(REVENUE DIVISION)  
FEDERAL BOARD OF REVENUE  
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Islamabad, the 10<sup>th</sup> February, 2021.

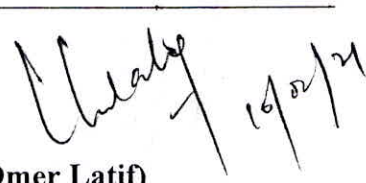
**NOTIFICATION**  
**(CUSTOMS)**

S.R.O. 18/ (I)/2021.- The following draft of certain further amendments in the Export Oriented Units and Small and Medium Enterprises Rules, 2008 which it is proposed to be made by the Federal Board of Revenue, in exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), section 50 of the Sales Tax Act, 1990, section 40 of the Federal Excise Act, 2005 and section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), is hereby published for information of all persons likely to be affected thereby and, as required under sub-section (3A) of section 219 of the Customs Act, 1969 (IV of 1969), notice is hereby given that any suggestions or objections thereon may, for consideration of Federal Board of Revenue, be sent within fifteen days of the publication of the proposed draft amendments in the official Gazette. Suggestions or objections received, if any, before the expiry of the said period shall be taken into consideration by the Federal Board of Revenue, namely.-

In the aforesaid Rules, in rule 6, for full stop at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:-

“Provided that the Risk Management System of WeBOC may select the application of a licensee of an export oriented unit, on the basis of selectivity criteria, for automatic renewal for a period of one year. Such applications shall however be subjected to post approval verification by the respective Collectorate.”.

[C.No.5(6)EP/2014]

  
(Muhammad Omer Latif)  
Second Secretary (Export Policy)

GOVERNMENT OF PAKISTAN  
(REVENUE DIVISION)  
FEDERAL BOARD OF REVENUE  
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Islamabad, the 04<sup>th</sup> February, 2021

**NOTIFICATION**  
**(CUSTOMS)**

S.R.O. 164 (I)/2021.- The following draft of certain further amendments in the Customs Rules, 2001, which the Federal Board of Revenue proposes to make in exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), section 50 of the Sales Tax Act, 1990, section 40 of the Federal Excise Act, 2005 and section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), is hereby published for information of all persons likely to be affected thereby and, as required by sub-section (3A) of the said section 219, notice is hereby given that objections or suggestions thereon, if any, may for consideration of the Board be sent within fifteen days of publication of the draft amendments in the official Gazette. Any objections or suggestions which may be received from any person before the expiry of the aforesaid period shall be taken into consideration by the Federal Board of Revenue, namely:-

**DRAFT AMENDMENTS**

In the aforesaid Rules, after rule 431, the following new rule shall be inserted, namely:-

**“431A. Enrolment in Pakistan Single Window (PSW).-** (1) Subject to electronic verification, the subscribers who are required to be enrolled in the Customs Computerized System by electronic means through the Pakistan Single Window (PSW) interface shall, for obtaining unique user identifier (UID), follow the process outlined hereinafter, namely:-

- (a) the subscriber shall provide the following particulars through the electronic interface of PSW:-
- (i) National Tax Number (NTN), Free Tax Number (FTN) and Sales Tax Registration Number (STRN);
  - (ii) in case of a company Securities and Exchange Commission of Pakistan (SECP)'s Registration Number or Computer-Generated Unique Identification Number (CUIN);
  - (iii) subscriber identification module (SIM) card number or by such other name registered in the name of the subscriber;
  - (iv) biometric verification from the National Database and Registration Authority's e-Sahulat centers;
  - (v) email address of the subscriber as appearing in IRIS; and
  - (vi) digital bank account number duly authorised by State Bank of Pakistan.
- (b) the PSW interface shall through electronic means verify the particulars listed above which may include NTN, CUIN, and SIM card and Bank account number etc. from the concerned authorities and issue One Time Password (OTP) *via registered* email and SIM card number;
- (c) subscription fee shall be charged by the PSW through digital means as per clause (a) of rule 426;
- (d) the PSW system shall by electronic means issue UID to the eligible subscribers fulfilling the requirements as per clauses (a), (b) and (c) ;
- (e) the UID of the subscriber shall remain valid and active for a period of two years or as may be determined, however, a notice not less than fifteen days before the inactivation of the UID shall be given to the subscriber before

deactivating his UID, whether through electronic or manual means. The Collector of Customs having jurisdiction may however, immediately deactivate the UID of a subscriber for reasons to be recorded in writing;

- WAC*
- (f) a subscriber whose UID got deactivated through lapse of time or persistent not use of not less than two years, shall reapply for subscription in the same manner as a new subscriber applies for UID which shall *inter alia* include payment of subscription fee afresh;
  - (g) the subscriber having a valid and active UID shall be entitled to avail all the privileges made available in the Subscription Module of the PSW;
  - (h) customs agents as licensed under section 207 of the Act shall be allowed to file onetime goods declaration in respect of persons having a valid Computerized National Identity Card Number after approval from an officer not below the rank of an Assistant Collector having jurisdiction and provision of the particulars listed in clause (a)-above; and
  - (i) any subscribers, not appearing on the Active Taxpayers List of either Income Tax or Sales Tax, shall be allowed issuance of UID, however, during the time of their inactive status they shall not be allowed any exemptions or concessions etc., as the case may be.

(2) The subscriber shall be responsible for the authenticity of the information provided, security of his password, data shared or retrieved from the PSW, ethical use of the system and any failure to exercise due care in the use of PSW or compromising its digital systems or conniving with any person who intend to get unauthorized access to the PSW, shall be liable to penal action under the law for the time being in force. No subscriber shall assign, sublet or allow any person to use his biometric verification, NTN, password, SIM card number or

any other particulars under any circumstances whatsoever and such subscriber shall be responsible for using any of his digital particulars for the purposes of subscription only to extent relevant to the PSW interface.


(3) In order to facilitate, educate or assist the subscribers of PSW, the Model Customs Collectorates listed below shall designate an officer not below the rank of an Assistant Collector as Assistant Collector (Facilitation) namely: -

- (a) Model Customs Collectorate of Appraisalment and Facilitation (East-Karachi)/Quetta/Lahore/Peshawar/Faisalabad;
- (b) Model Customs Collectorate Gwadar/Hyderabad/Sialkot/Islamabad/Gilgit-Baltistan; and
- (c) Model Customs Collectorate of Enforcement and Compliance, Multan.

(4) This rule shall apply to all the subscribers of the Customs Computerized System through the PSW interface till such time and to such categories of subscribers as the Board may determine.”.

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[C. No.1(23)PD(PSW)/e-Payment & Registration/2020]

  
( Wajid Ali )  
Secretary (Law & Procedure)

Government of Pakistan  
Revenue Division  
Federal Board of Revenue  
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Islamabad, the <sup>10th</sup> February, 2021.

**NOTIFICATION**  
(Income Tax)

**S.R.O. 175 (I)/2021.**—The following draft of certain further amendments in the Income Tax Rules 2002, which the Federal Board of Revenue proposes to make in exercise of the powers conferred by sub-section (1) of section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), is hereby published for the information of all persons likely to be affected thereby and, as required by sub-section (3) of the said section 237, notice is hereby given that objections or suggestions thereon, if any, may for consideration of the Federal Board of Revenue be sent within seven days of publication of the draft in the official Gazette. Objections or suggestions received from any person in respect of the said draft, before the expiry of the aforesaid period, shall be considered by the Federal Board of Revenue, namely:—

**DRAFT AMENDMENT**

In the aforesaid rules, for Chapter XVIB the following shall be substituted, namely:—

**“CHAPTER XVIB**

**REFUND**

**210IA. Application.**—This Chapter shall apply for electronic issuance of refunds under sub-section (4) of section 170 of the Ordinance.

**210IB. Establishment of Centralized Income Tax Refund Office (CITRO).**— There shall be established a Centralized Income Tax Refund Office (CITRO) under the Federal Board of Revenue (FBR) for centralized payment of refunds from such date as the Board may specify.

**210IC. Sanction and payment of refund.**—(1) From such date to be notified by the Board, after completing all codal formalities the Commissioner shall pass an order under section 170(4) and transmit the order to CITRO. The same shall be reflected in CITRO in real time.

(2) The CITRO shall generate electronic advice of approved amount for onwards submission to State Bank of Pakistan (SBP) through dedicated VPN tunnel established between FBR & SBP. The SBP shall credit amount directly to the account of taxpayer.

(3) SBP shall confirm the transfer of amounts to the taxpayers account or vice versa electronically to CITRO.

(4) The CITRO shall reconcile the payments issued as per instructions during the month with the electronic scrolls received from the SBP and record the outcome of such reconciliation in the system.

(5) Where any payment instruction is returned back by the SBP due to any reason, the CITRO shall transmit the same to concerned Commissioner for correction in payment instruction.

(6) FBR shall ensure that complete data of refunds issued is made available to the concerned Commissioner electronically.

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[F.No. 1(76)R&S/2020]

  
( **Tariq Iqbal** )  
Secretary (Rules & SROs)