

**GOVERNMENT OF PAKISTAN  
(REVENUE DIVISION)  
CENTRAL BOARD OF REVENUE  
\*\*\*\*\***

Islamabad, the 6<sup>th</sup> November, 2003.

**NOTIFICATION  
(CENTRAL EXCISE STANDARD)**

S.R.O. 1028(I)/2003.— In exercise of the powers conferred by rule 12-A of Central Excise Rules, 1944, the Central Board of Revenue is pleased to grant rebate of central excise duty paid on base oil used in the manufacture of such of the goods specified in column (1) of the table below and are exported out of Pakistan at the rates specified against such goods in column (2) thereof.

2. For obtaining payment of rebate, the applicant shall produce proof of payment of excise duty in respect of each consignment to the rebate sanctioning authority.

3. The rebate of central excise duty authorized by this notification shall be allowed in respect of goods exported on or after the 6<sup>th</sup> November, 2003.

**TABLE**

<b>Goods produced or manufactured (1)</b>	<b>Rate of central excise rebate (2)</b>
1. Motor lubricating oil 20W-50 for petrol automobiles.	11.60% of the f.o.b. value or Rs.5.65 per litre, whichever is less.
2. Motor lubricating oil 20W-50 for diesel automobiles.	7.50% of the f.o.b. value or Rs.5.51 per litre, whichever is less.
3. Marine lubricating oil, all grades or types.	9.36% of the f.o.b. value or Rs.5.37 per litre, whichever is less.

[C.No.3(283)SS(CR)/92.]

**(Iftikhar Qutab)  
Chief (Duty Drawback System)**