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GOVERNMENT OF PAKISTAN  
MINISTRY OF COMMERCE

Islamabad the 23<sup>rd</sup> January, 2026

**NOTIFICATION**

**No. 5(2)/2017 SO TP/7173.** In pursuance of the approval of the 91<sup>st</sup> meeting of the Board of Export Development Fund, held on 19-01-2026, Ministry of Commerce, in order to provide drawback of local taxes and levies collected from the rice sector, is pleased to make the following Order, namely;

**1. Short title and application:-** (1) This Order may be called the **“Drawback of Local Taxes and Levies for Rice Order, 2026.”**

(2) The duty drawback under this Order shall be admissible on export consignments shipped from the whole of Pakistan made on or after 23<sup>rd</sup> January, 2026 and ending on 30<sup>th</sup> June, 2026, subject to full realization of export proceeds, in accordance with applicable regulations.

(3) The duty drawback shall be allowed at the following rates:

(a) 9% of the FOB value of the exported goods shall be allowed on exports of:

- (i) Basmati Rice (PCT-1006.3010)
- (ii) Brown Rice (PCT-1006.2000)

Provided that the FOB value of the rice exported is equal to or exceeds US\$ 750 per metric ton.

(b) 3% of the FOB value of the exported goods shall be allowed on exports of rice falling under PCT 1006.2000, PCT 1006.3090, and PCT 1006.4000 where the FOB value of such exports is less than US\$ 750 per metric ton.

**2. Eligibility:-** (1) The duty drawback shall be admissible to the exporters on export of rice falling under the PCT codes, as specified above at the rates specified in Clause 1(3)(a), and (b).

(2) Exports shall be calculated on the basis of shipment date which will not be earlier than 23-01-2026.

(3) Duty drawback claims shall be admissible only in respect of exports, the proceeds of which have been fully realized, in accordance with the applicable instructions issued by the State Bank of Pakistan, from time to time.

(4) The Rice Exporters Association of Pakistan (REAP) and exporters shall furnish data or any information relating to their operations, domestic sales, accounts, and exports as and when required by the Ministry of Commerce or the Export Development Fund.

*(Signature)*

(5) In case of Government-to-Government (G2G) transactions, the concerned Government agency shall be eligible to claim duty drawback at the rates specified in this Order; however, where the drawback received exceeds the negotiated rate, the agency shall refund the excess amount to the Export Development Fund.

**3. Procedure for Claims:-** (1) Ministry of Commerce in consultation with Customs, Pakistan Single Window (PSW) and State Bank of Pakistan, shall devise a system based mechanism to ensure prompt and automated clearance of drawback claims in compliance of this Order.

(2) The PSW shall intimate to SBP electronically the claim, after receiving confirmation of full realization of exports proceeds/settlement of Financial Instrument by the Authorized Dealer to the PSW system.

(3) The electronic instructions received from PSW by SBP will be treated as irrevocable payment authorization for disbursement of claim to the beneficiary exporters.

(4) The amount so disbursed will be debited to head of account as assigned by Ministry of Commerce/EDF.

**4. Periodical audit.-** (1) The receipt of drawback payments shall be properly reflected in the books of accounts or balance sheets of the exporters.

(2) The Ministry of Commerce, FBR or SBP, as the case may be, reserves the right to conduct periodical, random, on the spot checks and audits to verify the claims filed and drawbacks received by the exporters, under this Order.

(3) PSW shall maintain and provide complete record of transactions, as and when required by the relevant stakeholders. The SBP shall also maintain the record of electronic payment advice received from PSW and the payments made thereagainst.

**5. Penalty for Contravention.-** (1) Any exporter who, in contravention of the provisions of this Notification, through acts of omission or commission files fraudulent claims shall be liable to penalty, as determined by the relevant authority.

**6. Cut-off date.-** (1) The cut-off date for the drawback claims eligible to receive payments will be for those shipments that are made on or before 30<sup>th</sup> June 2026, or any other date as notified by the Ministry of Commerce.

  
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3. Secretary, Finance Division, Islamabad
4. Governor, State Bank of Pakistan, Karachi
5. Chairman, Federal Board of Revenue, Islamabad
6. CEO Pakistan Single Window, Islamabad



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