

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

Islamabad, the 18th June, 2001

**NOTIFICATION
(CUSTOMS)**

S.R.O. 450(I)/2001.-¹[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), the Federal Board of Revenue is pleased to make the following rules, namely:-]

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**CHAPTER XII
EXPORTS**

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**SUB CHAPTER (3)
EXPORT PROCESSING ZONE**

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227. Introduction of goods into the Zones from Tariff Area.-²[(1) Goods from the Tariff Area, required for further processing in a Zone, shall be admitted after completion of export formalities, including filing of export GD, which are normally observed for export out of the country. The Importer in the Zone shall file corresponding Import GD for allowing entry of goods in the Zone.]

(2) Goods which are entitled to exemption or repayment of Customs duties and sales tax on exportation shall qualify for such exemption or repayment immediately after these have been admitted into a Zone in accordance with the provisions of the ³[[relevant tax laws and notifications issued thereunder](#)] 1980.

¹ Existing preamble substituted and shall be deemed always to have been so substituted vide SRO 831(I)/2018 dated 2nd July, 2018. At the time of substitution was as under:-
“In exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), the Central Board of Revenue is pleased to make the following rules, namely:--”

² Sub Rule (1) substituted vide SRO 831(I)/2018 dated 2nd July, 2018 At the time of Substitution the Rule (1) as under:
“(1) Goods from the Tariff Area required for finer processing in a Zone shall be admitted after completion of export formalities which are normally observed for export out of the country.”

³ Substituted the words “Board’s Notification No. S.R.O. 882(I)80, dated 23rd August, 1980” vide SRO 30(I)/2024, dated 10th January, 2024.