

**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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234. Restriction on removal of goods from the Zones.-No goods shall be taken out from any Zone except as provided in rules 228, 229, 230²[, 230A] and 231, or for transfer to another Zone or to a customs manufacturing bond in a tariff area or for³[***] with the prior permission of the Collector of Customs on such conditions, restriction and limitation as may be prescribed by him or as otherwise provided in the ATT or the rules made there under.

⁴[Provided that consolidation of Sialkot Export Processing Zone (SEPZ) export LCL cargo by an international supply chain consolidator at Karachi authorized by the consignee, may be allowed on case by case basis by the Collector of Customs exercising jurisdiction over the Zone on submission of bank guarantee equivalent to the value of the duty and taxes leviable on the goods to be exported, as if the same are imported into Pakistan in that form. The consolidated cargo shall be exported within a time period of 15 days from the date of removal from the zone and the bank guarantee shall be released on submission of consignment note as per Appendix-A to this sub-chapter alongwith a copy of export Goods Declaration;

Provided further that the period of re-export, for reasons to be recorded in writing, may be extended by the Collector of Customs for a period not exceeding fifteen days.]

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 Inserted vide SRO 935(I)/2021 dated 16th July, 2021.

3 Omitted for the words “sub-contracting” vide SRO 935(I)/2021 dated 16th July, 2021.

4 Inserted vide SRO 30(I)/2024, dated 10th January, 2024.