

**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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²[**Chapter XL
Export Facilitation Scheme 2021**

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872. Scope of the scheme.-(1) This scheme shall be available to the following persons ³[and goods] subject to authorization of import, warehouse and purchase of input goods under these rules and registration in the WeBOC or PSW:

- (a) persons registered under the Sales Tax Act, 1990, as manufacturer-cum-exporter, who make value-addition in the manufacture and export of goods, which shall not be less than ten per cent ⁴[in USD terms for imported goods and in Pak Rupees for locally procured goods, on annual aggregate basis];
- (b) manufacturers who act or intend to act as contracted vendors of foreign principal as toll manufacturers;
- (c) commercial exporters;
- (d) persons registered under the Sales Tax Act, 1990, as manufacturer and operating as indirect exporters;
- (e) manufacturers including manufacturers of engineering goods who intend to supply against international tenders;
- (f) Common Export House:

Provided that this scheme shall be allowed for the export of goods authorized under the export policy order. In case of export of goods restricted or prohibited under the export policy order, specific permission from the Ministry of Commerce shall be required ⁵[:]

⁶[Provided further that the EFS users shall import their goods at the first port of entry or from the ports or dry ports falling under the jurisdiction of their Regulatory Collector;]

- ⁷[(g) **import of compressor scrap and motor scrap shall be allowed for copper content only; and**

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 Added vide SRO 957(I)/2021 dated 30th July, 2021

³ Substituted the words “, except persons engaged in import of iron and steel scrap falling under the respective headings of Pakistan Customs Tariff,” vide SRO 1435(I)/2025, dated 5th August, 2025.

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

⁵ Substituted vide SRO SRO 685(I)/2024 dated 14th May, 2024.

⁶ Added vide SRO SRO 685(I)/2024 dated 14th May, 2024.

⁷ Inserted vide SRO 1435(I)/2025, dated 5th August, 2025.

- (h) raw cotton, cotton yarn and grey cloth falling under the respective headings of Pakistan Customs Tariff shall be excluded from the scope of EFS;

Provided that import consignments of raw cotton, cotton yarn and grey cloth with bills of lading issued within ten days of the issuance of this notification shall be allowed under this scheme.]