

**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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873. Authorization for acquisition of input goods.-(1) Acquisition of input goods without payment of duty and taxes under these rules shall be granted based on:

- (a) export performance for last two financial years; and firm
- (b) contract of export ³[.]

⁴[Provided that where the applicant has no previous export history, the firm contract shall be allowed subject to-

- (a) detailed scrutiny by the Regulatory Collectorate including but not limited to financial viability, production capacity and history of local supplies; and
- (b) mandatory approval of the Chief Collector for all firm contracts above \$ one million. However, where the applicant has firm contract and submits a bank proof of advance payment, the Regulatory Collector after detailed scrutiny, as required under clause (a), may grant authorization at his own without referring the case to Chief Collector.]

(2) The applicant can apply for authorization based on both performance and contract basis simultaneously.

(3) An applicant having multiple contracts of export may apply for consolidated approval for all such contracts.

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

⁴ Added vide SRO SRO 685(I)/2024 dated 14th May, 2024.