

**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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874. Categorization of exporters.-(1) For the purpose of this chapter exporters shall be treated as per the following categories:

- (i) **Category A:** Manufacturers-cum-exporters with 60% or above exports of their total annual production ³[or exports with minimum value of USD 20 million] in last two years ⁴[[State-Owned Defence Production Entities \(DPES\) and their wholly owned commercial subsidiaries duly authorized by the Defence Production Division for manufacture, rebuild, inspection, maintenance, repair, overhaul, upgradation or value addition, armoring or bulletproofing for the purpose of re-export, subject to submission of annual reconciliation report of input and output goods by the Defence Production Division, to the concerned Regulatory Collector](#)].
- (ii) **Category B:** Manufacturers-cum-exporters with less than 60% total annual production being exported ⁵[excluding those having exports with minimum value of USD 20 million], this category shall be further subcategorized as under
 - (a) **Category B1:** Manufacturers-cum-exporters having more than 3 years of export history.
 - (b) **Category B-2:** Manufacturers-cum-exporters having less than 3 years export history.
- (iii) **Category C:** Indirect exporter, commercial exporters and international toll manufacturers
 - (a) **Category C1:** Manufacturers having more than 3 years history of supplying to direct exporters or export as commercial exporter or international toll manufacturing;

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 Inserted vide SRO 1093(I)/2023, dated 23rd August, 2023.

⁴ [Inserted vide SRO 1101\(I\)/2025, dated 23rd June, 2025.](#)

⁵ Inserted vide SRO 1093(I)/2023, dated 23rd August, 2023.

- (b) **Category C2:** Manufacturers having less than 3 years history of supplying to direct exporters or export as commercial exporter or international toll manufacturing.

(2) All existing users of any of export schemes issued under S.R.O 450(I)2001, dated 18.06.2001, Chapter XV, DTRE, S.R.O 327(I)2008, dated 29.03.2008, before issuance of these rules shall be eligible to be classified under the respective category, as the case may be, provided they have a good compliance record.

(3) Category A and B shall include all corporate, non-corporate large and small, and medium manufacturer-cum-exporters as the case may be.

⁶[(3A) A manufacturer-cum-exporter falling under Category A or B can exercise hybrid facility of operating as indirect exporter or toll manufacturer as well.]

(4) A manufacturer cum exporter with no export history, applying for authorization under these rules with a firm contract of export shall be classified as ⁷[in Category B2].

⁸[(5) An applicant showing a poor compliance profile, i.e., having one or more contravention cases adjudged against him or having pending recovery cases or pending criminal proceedings, the authorization granted shall on providing opportunity of defence be suspended immediately and the Regulatory Collector may initiate proceedings for cancellation of the authorization besides other legal action.]

⁹[***]

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

7 Substituted the words “per the claimed percentage of production to be exported i.e., Category A or B, which shall be subject to review by the Regulatory Collector after one year” vide SRO 301(I)/2025, dated 7th March, 2025.

8 Sub-rule (5) was substituted vide SRO 301(I)/2025, dated 7th March, 2025. At the time of substitution sub-rule (5) was as under:-

“(5) An applicant showing a poor compliance profile, i.e., having one or more contravention cases adjudged against him or having pending recovery cases or pending criminal proceedings during the last three years, at the time of application, shall be downgraded for a period of one year, as under

Table

Sr. No.	Category as per % of export or export history	Category Allocation due to poor profile for a period of one year.
(1)	(2)	(3)
1	Category A	Category B1
2	Category B1	Category C1
3	Category B2	Category C2
4	Category C1	Category C2
5	Category C2	No Authorization”

9 Sub-rule (6) was omitted vide SRO 301(I)/2025, dated 7th March, 2025.