

**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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875. Application for authorization.-Any applicant covered under rule 872 of this chapter and desirous of utilizing this facility may apply online to the Regulatory Collector, in the WeBOC or PSW system, as per the prescribed format given in Appendix I to this chapter.

- (2) The application shall be supported by the following documents:
- (i) ISO certification if available;
 - (ii) ownership documents in case of self-owned manufacturing facility ³[, duly declared in the Sales Tax Registration and in case there are more than one manufacturing facilities, all such facilities must be incorporated in Sales Tax Registration];
 - (iii) in case of rented premises lease agreement of the manufacturing facility covering the entire utilization period;
 - (iv) ownership or lease agreement covering the entire utilization period of the office OR business premises in case of Commercial exporters;
 - (v) copy of contract/contracts or supply order, in case of contract-based application and Toll Manufacturing, if applicable;
 - (vi) bank statement for last two years or from the date of incorporation of the entity;
 - ⁴[(vii) export performance for last two or three years whichever is applicable, supported by a summary of foreign exchange realized through e-forms if applicable;]
 - (vii) export performance supported by a summary of foreign exchange realized through e-forms if applicable;
 - (viii) list of the installed plant and machinery in case of manufacturer-cum exporter, indirect exporter and toll manufacturer etc;

⁵[(viiiia) the list of vendors in accordance with the requirements laid down in rule 882;]

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

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

5 Inserted vide SRO 301(I)/2025, dated 7th March, 2025.

- (ix) approximate value of the input goods;
- (x) input-output ratio for the manufacture of one unit of output good; and
- (xi) recommendation of respective Chamber of Commerce and Industry, respective trade association or Small and Medium Enterprise Development Authority (SMEDA) in case of small and medium exporters.