

**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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³[**877(A). Drawal of samples.**-The customs computerized system may assign Goods Declarations filed under these rules for drawal of samples on computerized selectivity criteria:

Provided that the Regulatory Collector or the Collector of Customs in whose jurisdiction the imports or exports are being made, may also authorize the drawal of samples by an officer not below the rank of Assistant Collector.

(2) Three samples of imported input goods or output goods meant for export shall be drawn at the time of import or export, respectively, duly signed by concerned Assistant Collector or Deputy Collector and EFS authorization number and date shall be endorsed thereon. Out of the drawn samples, one will be handed over to the EFS user or his authorized agent, second will be retained by the drawing Collectorate and the third will be sent to the Regulatory Collectorate. The Assistant Collector or Deputy Collector incharge of concerned Customs station, shall inform the Regulatory Collector about the cases where any discrepancy is reported against the EFS user in accordance with law:

Provided that the Regulatory Collector may also authorize an officer not below the rank of Assistant Collector to visit the premises of the EFS user to draw samples, in addition to already drawn samples.]

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 301(I)/2025, dated 7th March, 2025.