

**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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878. Authorization to import or acquire goods.-(1) On the basis of scrutiny of an application, Regulatory Collector or Director IOCO, shall upload the value of the input goods allowed to be imported or procured locally in the WeBOC or PSW system.

(2) The authorization for acquisition of input goods can be issued for the maximum period as specified against each category in the table below, namely:-

Table

Sr. No.	Category	Authorization Period
(1)	(2)	(3)
I	Category A	Five years
II	Category B1	Four years
III	Category B2	Two years
IV	Category C1	Four years
V	Category C2	Two years

³[(3) The authorization of the value of input goods shall be uploaded for each year based on annual estimated requirement determined by IOCO. The uploading of the authorization for the subsequent year shall be subject to satisfaction of Regulatory Collector that no action under the Acts is pending against the user and the user has submitted all reconciliation statements as set out in Appendix-1V.]

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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 Sub-rule (3) was substituted vide SRO 301(I)/2025, dated 7th March, 2025.

⁴ Sub-rule (4) was omitted vide SRO 301(I)/2025, dated 7th March, 2025.