

**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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879. Amendment, suspension, or cancellation of the approval.-(1) A user may apply to the Regulatory Collector or Regulatory Authority for amendment (increase or decrease) in the previous authorization or its cancellation and each such request shall be decided for reasons to be recorded on bonafides of the request of the user within ten days of receipt thereof and fed into WeBOC or PSW

(2) No request for amendment in the existing approval shall be rejected and no approval shall be canceled without affording to the applicant or the user an opportunity of showing cause in writing and being heard.

(3) The Regulatory Collector may, on his own or otherwise, suspend any approval pending his decision to cancel such approval by recording reasons of suspension and each such suspension shall be fed into WeBOC or PSW. The Regulatory Collector shall decide the case within thirty days of the suspension failing which the suspension shall stand revoked.

(4) The Regulatory Collector may, in addition to any other action under the law, require the input goods already acquired or output goods produced under the suspended or canceled approval to be disposed off by way of auction, sale to an existing user by debiting his authorization to acquire input goods or destruction of the goods in case they are not fit for human consumption or any intellectual property rights are involved etc. under the relevant provisions of the Act and the rules made thereunder.

³[(5) The Regulatory Collector, upon satisfaction that the input goods have been illegally removed from the premises or disposed-off or retained beyond the utilization period or failed to achieve the value addition in the utilization period as required under these rules, shall immediately proceed to encash the PDC or Bank Guarantee, ⁴[or insurance guarantee] as the case may be.]

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.

4 Inserted vide SRO 1435(I)/2025, dated 5th August, 2025.