

**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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880. Acquisition of input goods.-(1) A user shall be entitled to acquire input goods without payment of customs duty, Federal excise duty, sales tax, or withholding tax as per his authorization under these rules, all such acquisitions shall be retained in the manufacturing facility or premises of the user declared under these rules, namely:-

- (a) input goods may be imported free of duty and taxes on filing of a Goods Declaration giving number of the authorization granted;
- (b) local input goods liable to sales tax shall be supplied against a zero-rated invoice;
- (c) the input goods manufactured or produced in excisable premises shall be supplied without charging federal excise duty, against a valid document prescribed under the Federal Excise Act 2005, or the rules made thereunder;
- (d) duty and taxes paid goods from the domestic market against sales tax invoice; and
- ³[(e) copper content for motor scrap shall be allowed on value of ten percent by weight and for compressor scrap eight percent by weight. Customs duty, additional customs duty, regulatory duty, sales tax and withholding tax shall be applicable at import stage on balance steel scrap component which shall only be sold to sales tax registered melters.]

(2) The user shall upload the information in the WeBOC or PSW system regarding domestic acquisitions within ⁴[seven] days of acquisition.

(3) The Regulatory Collector may allow a user to utilize his duty and tax-free acquired input goods for his new approval if he is shifting from any previous export scheme to this scheme or any previous approval has been canceled due to pre-mature termination or cancellation of the export order or supply contract of such input goods has been rendered surplus for any valid reason and each such approval shall be fed by the Regulatory Collector into WeBOC or PSW.

⁵[(3A) The Regulatory Collector may conduct the stock-taking of inputs through an officer not below the rank of Assistant Collector, at any time during the utilization period.

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 1435(I)/2025, dated 5th August, 2025.

4 Substituted the word “thirty” vide SRO 301(I)/2025, dated 7th March, 2025.

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

(3B) The user shall ensure proper traceability of inputs through proper inventory records which shall be made available to the officer not below the rank of Assistant Collector undertaking stock-taking as specified in sub-rule (3A).]

(4) In case it is found out as a result of any information, audit, ⁶[stock-taking] or snap checking ordered by the Regulatory Collector, the information that was required to be uploaded in WeBOC or PSW regarding acquisition of goods by the user, has not been uploaded in time, ⁷[or the input goods are not accounted for,] the user shall be liable to suspension or cancellation of the authorization besides any other action as provided under the law.

⁶ Inserted vide SRO 301(I)/2025, dated 7th March, 2025.

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