

**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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882. Utilization of input goods.-(1) The input goods acquired under this chapter shall be utilized in the manufacture and export of output goods within the utilization period or disposed of in a manner as prescribed under these rules.

³(2) The user with past export performance may apply online to the Regulatory Collector, in the WeBOC or PSW system, as per the prescribed format as set out in Appendix-V, to remove input goods out of his premises for partial manufacture or processing by a vendor duly declared at the time of filing his application for grant of authorization, having in-house manufacturing facility to perform the stated manufacturing process at the premises of the vendor which are geo-tagged in the WeBOC registration database:

Provided that the processing period by vendor shall not exceed ⁴[**ninety**] days from the date of removal of goods from the user premises.]

⁵[(3) All details related to the goods removed from the premises including quantity and description, particulars of the vendor, registration number of the vehicle and outward gate pass, shall be led into the system by the EFS user on the same day.

(4) The vendor shall not be changed or added except with prior permission of the Regulatory Collector concerned.]

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 (2) was substituted vide SRO 301(I)/2025, dated 7th March, 2025.

⁴ Substituted the word “sixty” vide SRO 1435(I)/2025, dated 5th August, 2025.

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