

**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[**883. Utilization period.**-The input goods acquired under these rules shall be utilized within ⁴[[nine months. In exceptional cases, a committee comprising of senior officers from FBR, Ministry of Commerce and Ministry of Industries and Production may grant further extension in utilization period up to nine more months for reasons to be recorded](#)].]

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 Rule 883 was substituted vide SRO 301(I)/2025, dated 7th March, 2025.

⁴ Substituted the words “9 months extendable in exceptional circumstances by a committee to be constituted by the Board” vide SRO 1435(I)/2025, dated 5th August, 2025.