

**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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884. Export of output goods or supply against international tenders.-A Goods Declaration filed for export of a consignment under this chapter shall contain the authorization number and shall be subject to all formalities for other declarations or endorsements if any, and the procedure in respect of processing and examination of export goods, for the time being in force, shall be observed:

Provided that no Goods Declaration of export or Goods Declaration shall be filed for supply of goods against international tenders or to exempt projects or sectors in Pakistan:

Provided further that supplies against international tenders or to exempt projects or sectors in Pakistan shall be reported by the user to the Regulatory Collector who shall enter the relevant particulars in WeBOC or PSW.

³[Provided that for supplies against international tenders or to exempt projects or sectors in Pakistan, the user shall be required to file a declaration in WeBOC system]

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.