

**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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887. Unused input goods.- (1) A user may, with the approval of the Regulatory Collector, dispose of the unused input goods in the following manner:

³[***]

- (b) the user may transfer unused input goods to other authorized users specified under rule ⁴[872], before the end of utilization period without payment of duty and taxes; or
- (c) the user may sell the unused input goods in the domestic market after expiry of utilization period on payment of duties and taxes, and a surcharge of KIBOR plus 3%:

Provided that banned or restricted goods shall be sold in the domestic market only if the Ministry of Commerce authorizes the sale;

- (d) the user may re-export un-used input goods if allowed under the Export Policy Order; and
- (e) destruction, if goods are not fit for consumption or sale.

(2) The Regulatory Collector shall reduce the equivalent value of input goods authorized to the user by feeding the information into WeBOC or PSW within seven days.

(3) In case of transfer of input goods to the other user, the Regulatory Collector shall reduce the transferred quantities or value from the authorized value of the user transferring it and shall add the value to acquisitions of the user receiving the input goods by feeding it in WeBOC or PSW within seven days.

⁵[***]

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 Clause (a) was omitted vide SRO 301(I)/2025, dated 7th March, 2025.

⁴ Substituted vide SRO 1093(I)/2023, dated 23rd August, 2023.

⁵ Sub-rule (4) was omitted vide SRO 301(I)/2025, dated 7th March, 2025.