

**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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888. Un-exported output goods.-(1) A user may, with the approval of the Regulatory Collector, dispose of the un-exported output goods in the following manner:

- (a) transfer the un-exported output goods to another user prescribed under rule ³[872] of this chapter; or
- (b) destruction if the goods are not fit for consumption or sale:

Provided that where any of the above options are allowed, the Regulatory Collector shall reduce the equivalent value/quantity of output goods and input goods as the case may be, by feeding the information into WeBOC or PSW within seven days of intimation by the user.

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