

**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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889. Duty drawback of duty paid input goods.-A user shall be entitled to claim duty drawback on the acquisition of duty paid input goods subject to the applicable duty drawback notification only after full discharge of the liabilities and obligations under this chapter and that the f.o.b value for claiming such drawback, shall be the value excluding the duty-free value of input goods imported or acquired under these rules:

Provided that where a person is already in possession of stocks of duty-paid input goods, he may declare at the time of seeking approval and use such stocks for the purpose of this rule, any such declaration may be verified by the Regulatory Collector or Director IOCO at the time of processing the application.

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