

**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:-]

•
•

²[**Chapter XL
Export Facilitation Scheme 2021**

•
•

891. Records and documents.-A user shall keep and maintain separate from other business records if any, the following records and documents in a manner as prescribed under the Acts and rules made thereunder, including the following:-

- (a) copies of applications and approvals;
- (b) records of acquisitions of input goods and exports;
- (c) record for destruction or another authorized disposal of input goods and output goods;
- (d) export contracts or orders and supply contracts or orders;
- (e) bank statements;
- (f) record of transfer or acquisition of goods to and from other exporters or users; and
- (g) Ancillary record.

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