

**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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892. Reconciliation statement.-(1) The user falling under category A shall submit an annual reconciliation statement as set out in Appendix-IV showing the input goods acquired and output goods exported, domestically sold, ³[aggregate value addition,] and wastages and their disposal within thirty days of the end of the year. Users falling under categories B & C shall submit a biannual reconciliation statement within thirty days of the end of six months ⁴[:]

⁵[Provided that the new entrants in Export Facilitation Scheme, not availing any previous export scheme, shall submit a quarterly reconciliation statement within fifteen days of the end of each quarter.]

(2) In case of failure to submit a reconciliation statement, the WeBOC or PSW system shall not allow further imports or acquisition to the user.

⁶[***]

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 30(I)/2024, dated 10th January, 2024.

⁴ Substituted vide SRO SRO 685(I)/2024 dated 14th May, 2024.

⁵ Added vide SRO SRO 685(I)/2024 dated 14th May, 2024.

⁶ Sub-rule (3) was omitted vide SRO 301(I)/2025, dated 7th March, 2025.