

**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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893. Audit.-(1) The Directorate of Post Clearance Audit shall conduct an audit of the users ³[on annual basis for all categories]

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Provided that the Directorate of Post Clearance Audit may conduct audit of any users based on risk assessment or random selection, on specific information, or on request of the Regulatory Collector at any time ⁵[:]

⁶[Provided further that the system may assign the audit to the regulatory Collector instead of the Directorate of Post Clearance Audit.]

(2) Audit under this subchapter shall be a combined or consolidated audit for exports under the scheme and other taxable activities, if any, and shall cover all the duties and taxes for which the security instrument has been furnished.

(3) In case of a user holding an authorization under these rules, the Regulatory Collector may discharge the security instrument of such user, on the basis confirmation of export documents or domestic sale as the case may be authorized under these rules, that the goods acquired by him against such approval have been exported or disposed of in full.

(4) Where, as a result of the post-exportation audit, there arises any discrepancy, irregularity, or any violation of the provisions of this Chapter or any other law applicable on this behalf by the user, the same shall be reported to the adjudication officer of competent jurisdiction for adjudication under the relevant acts and rules.

(5) Where, as a result of the audit, it is found and established after due process of law that the user is guilty of fiscal fraud, the user i.e., owner, proprietor, partners, or directors of the entity may be blacklisted for any trade by blacklisting the CNIC in the WeBOC or PSW system and for sales tax by the Regulatory Collector.

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 the words “as under” vide SRO 301(I)/2025, dated 7th March, 2025.

⁴ Clauses (a),(b), (c) & (d) was omitted vide SRO 301(I)/2025, dated 7th March, 2025.

⁵ Substituted vide SRO 30(I)/2024, dated 10th January, 2024.

⁶ Substituted vide SRO 301(I)/2025, dated 7th March, 2025.

