

**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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895. Remission of Customs duty, Federal Excise duty and sales tax in case of a force majeure or destruction of goods.-Subject to the satisfaction of the Regulatory Collector the Customs duty, Federal Excise duty and Sales tax if any, may be remitted in full or in part, as the case may be, in the following cases namely.

- (a) when the goods are damaged or destroyed by unavoidable circumstances or for causes beyond the control of the user;
- (b) or when the wastages of input goods, as determined in the analysis certificate, is destroyed; or
- (c) when goods procured are bonafide samples drawn under this chapter or samples for study, testing or design; or
- (d) when the input goods or finished goods that are rendered unfit for consumption or sale, are destroyed in the manner as determined by the Regulatory Collector;

³[Provided that remission shall not be applicable in case of insurable risks.]

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