

**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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897. Miscellaneous.-(1) An officer authorized by the Regulatory Collector shall have free access to any place where goods covered under the authorization issued under this scheme are stored, processed or manufactured, or otherwise dealt with and to the records, documents, and information relating to such goods.

(2) All liabilities or dues as and if payable or outstanding under any of the provisions of these rules shall be finally ascertained and recovered by the Regulatory Collector.

³[(3) The user shall arrange or install at his premises such online automated system to record and display details of input goods, manufactured goods and output goods exported or supplied to another user or vendor besides inventory position on daily basis as may enable the Regulatory Collectorate to monitor all the activity being done by him.

⁴[(3A) The WeBOC or PSW shall develop an interface for the Regulatory Collector or an officer nominated by him, for real-time monitoring of the imports and exports of the user.]

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

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