

**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

.
.

898. Saving.-(1) All approvals under S.R.O 450(I)/2001 Chapter XV, DTRE and S.R.O 327(I)/2008 if otherwise in order and correct, may remain operative for a period of two years from the date of issuance of these rules and shall stand abolished thereafter. However, any user of the schemes mentioned above can voluntarily submit application for authorization under these rules to the Regulatory Collector for revocation of previous approval and issuance of authorization under these rules.

(2) A user cannot operate under this scheme and the schemes existing previously under SRO 450(I)/2001, dated 18.06.2001, Chapter XV, DTRE, SRO 327(I)2008, dated 29.03.2008, simultaneously.

(3) All provisions of the Customs Acts, 1969 (IV of 1969), the Federal Excises Act, 2005, the Sales Tax Act, 1990 and the Income Tax Ordinance 2001 shall be applicable on the users unless specifically addressed in these rules.

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