

**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

³[Sub-Chapter I
Common Export Houses]

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899. Authorization to operate as common export house.-(1) Any person desirous of operating a Common Export House under these rules shall apply to the Regulatory Collector in the form set out in Appendix I to these rules along with the following documents, namely:--

- (a) application form;
- (b) ISO Certification if available;
- (c) the site plan of the proposed warehouse indicating the location of the premises and the details of the total area and covered area;
- (d) bank statement of the applicant for the last two years; or from the date of incorporation;
- (e) Memorandum and Articles of Association in the case where the applicant is registered under the Companies Ordinance, 1984 (XLVII of 1984), or partnership deed if it is a partnership firm;
- (f) ownership documents or lease or tenancy agreement; and
- (g) comprehensive insurance policy covering all risks such as fire burglary, etc., issued by an insurance company registered with the Ministry of Commerce, in the sum equal to the amount of customs duties and sales tax involved on the imported input goods intended to be stored in the warehouse.

(2) On receipt of an application along with the documents prescribed in sub-rule (1), the Regulatory Collector, after such verification as he deems necessary, issues authorization within one month of such verification to the applicant to operate a Common Export House:

Provided that a public warehouse already operating under warehousing rules may also apply to operate as a Common Export House simultaneously.

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

