

**Government of Pakistan  
(Revenue Division)  
Federal Board of Revenue**

\*\*\*\*\*

**Notification**

Islamabad, the 23<sup>rd</sup> August, 2023.

**S.R.O. 1093 (I)/2023.**- 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 direct that the following further amendments shall be made in the Customs Rules, 2001, SRO 450(I)/2001 dated 18.06.2001 namely:-

In the aforesaid Rules,-

(1) in rule 871,-

- (a) in clause (i), after the word "company", the words "authorized under these rules" shall be inserted;
- (b) in clause (l), after the words "such exporter", the words "authorized under these rules" shall be inserted;
- (c) after clause (s), the following new clause (sa) shall be inserted:-
  - “(sa) “online market place” means an electronic interface such as a market place, e-commerce platform, website portal or similar means which facilitate export of goods, including third party export.”; and
- (d) in clause (v), after the phrase “the head office of the applicant” the phrase “or principal manufacturing unit” shall be inserted;

(2) in rule 874,-

- (a) in sub-rule (1), in clause (i), after the phrase “annual production” the phrase “or exports with minimum value of USD 20 million,” shall be inserted; and

- (b) in sub-rule (1), in clause (ii), after the phrase "being exported" the phrase "excluding those having exports with minimum value of USD 20 million" shall be inserted;
- (3) in rule 875, in sub-rule (2), for clause (vii), the following shall be substituted, namely:-

"(vii) export performance for last two or three years whichever is applicable, supported by a summary of foreign exchange realized through e-forms if applicable.";

- (4) in rule 877,-

- (a) in sub-rule (4), after the word "input" occurring second time, the word "output" shall be substituted for the word "out"; and
- (b) in sub-rule (5), for the full-stop at the end, a colon shall be substituted and thereafter, the following provisos shall be added, namely:-

"Provided that the Regulatory Collectorate shall issue analysis certificate within 3 days of application by the user provisionally as per declared input output ratios and wastages pending final determination or revision by IOCO or EDB, as the case may be;

Provided further that the quantity equivalent to hundred percent capacity of the producing or manufacturing unit may be approved provisionally by the Regulatory Collectorate, as applied by the user. However, up to fifty percent quantity may be allowed to be used by the time IOCO or EDB, as the case may be, determines output and input ratios.";

- (5) in rule 881, after sub-rule (2), the following new sub-rule shall be added, namely: -

"(3) The Regulatory Authority, on submission of an application by the EFS user, may allow sale or transfer of plant, machinery, equipment and apparatus from one EFS user to another EFS user. In case, both the units fall under jurisdictions of different Collectorates, sale or transfer may be allowed subject to obtaining no objection certificate from the destination Collectorate. Any stated sale or transfer shall be subject to security and indemnity bond for the remaining period as prescribed in Appendix-VI

deposited at the time of import. After sale or transfer of plant, machinery, equipment and apparatus, EFS user shall provide certificate to the respective Collectorate to the effect that such sale or transfer has been completed as per prescribed procedure and this procedure shall apply mutatis mutandis in case of merger or acquisition of EFS users.”;

(6) after rule 883, the following proviso shall be inserted:-

“Provided that the said period may be extended for export of output goods only by the Chief Collector of respective jurisdiction for six months’ period in cases of exceptional circumstances and in case of extension such fresh securities as mentioned in rule 876 covering the extension period shall be obtained.”;

(7) in rule 885,-

(a) for sub-rule (2), the following shall be substituted, namely:-

“(2) The user shall provide I-Form of nil remittance value for input goods duly approved by the authorized dealer concerned.”;

(b) after sub-rule (2), amended as aforesaid, the following clause shall be inserted, namely:-

“(2A) At the time of import, the system shall debit the revolving insurance guarantee balance of the importer or accept the Indemnity Bond and Post Dated Cheque, as the case may be, for an amount equivalent to the duties and taxes leviable on the imported goods.”;

(c) for sub-rule 3, the following shall be substituted, namely:-

“(3) After the production of the output goods, the user shall export the goods on submission of E-Form equivalent to the service charges approved by the authorized dealer.”; and

(d) after sub-rule 3, amended as aforesaid, the following new sub-rules shall be added, namely:-

“(4) On realization of the foreign exchange equivalent to the service charges as per contract, the authorized

dealer will certify and report the same to the State Bank of Pakistan on R-Form.

- (5) Subsequent to the realization of the foreign exchange equivalent to the service charges as per contract, certified by the authorized dealer to the State Bank of Pakistan on R-Form, the revolving insurance guarantee furnished by the importer shall be credited or the indemnity bond and postdated cheque shall be released, accordingly.”;
- (8) in rule 887, in sub-rule (1), in clause (b), for the figure “741”, the figure “872” shall be substituted;
- (9) in rule 888, in sub-rule (1), in clause (a), for the figure “741”, the figure “872” shall be substituted;
- (10) in rule 895, in clause (d), for the full-stop at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:-
- “Provided that remission shall not be applicable in case of insurable risks.”;
- (11) after rule 898, the following new heading shall be added, namely:-

**“Sub-Chapter I”  
Common Export Houses”;** and

- (12) after Appendix-V, the following new Appendix shall be added, namely:-

**“APPENDIX-VI  
[See Rule 881(3)]**

**GOVERNMENT OF PAKISTAN  
COLLECTORATE OF CUSTOMS**

**INDEMNITY BOND  
(ON APPROPRIATELY STAMPED NON-JUDICIAL PAPER)**

This deed of indemnity is made on the \_\_\_\_\_ day of \_\_\_\_\_  
\_\_\_\_\_ 20\_\_\_\_ between M/s \_\_\_\_\_  
who have registered office at \_\_\_\_\_

(hereinafter called the licensee which means and includes their successors, administrators, executors and assignees) of the one part and President of Pakistan through the Collector of Customs) \_\_\_\_\_ (hereinafter called "the Collector") of the other part:

2. Whereas, the Regulatory Authority has allowed us to remove plant, machinery, equipment and apparatus from one EFS user to another EFS user, we shall pay on demand all duties, taxes, drawbacks, repayments, rebates and refunds, not levied or paid under the rules, on the procurement of plant and machinery which are not accounted for to the satisfaction of the Regulatory Authority and to pay any penalties imposed by the Regulatory Authority /adjudicating officer for violation of these rules or the Acts;

3. Now, these present witness that in pursuance of this BOND the licensee M/s. \_\_\_\_\_ hereby agrees to indemnify the said Regulatory Authority or adjudicating officer for loss of revenue to the extent of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) and also against costs and expenses which may be incurred by the Regulatory Authority in recovery of the above amount of revenue.

4. It is further agreed that the above amount may be recovered as arrears under relevant sections of the Acts and the rules made thereunder if the licensee fails to abide by any condition laid down in rules.

5. IN WITNESS WHEREOF, the parties hereto have put their respective hands and seals on the day above written.

(1) M/s. \_\_\_\_\_  
(Address)

(2) \_\_\_\_\_  
(Name and permanent address)  
For and on behalf of the President

Witness No.1	Witness No.2
Signature _____	Signature _____
Name _____	Name _____
Designation _____	Designation _____
Full address _____	Full address _____
CNIC No. _____	CNIC No. _____


Note 1.- The witnesses shall be government servants in BPS-16 or above, or Oath Commissioner, Notary Public or an Officer of a Scheduled Bank.

Note 2.- This bond shall be based upon proper collateral security in the shape of NIT units, National Saving Certificates, Defense Saving Certificates and such other securities which banks generally accept for extending credit.”.

- (13) in rule 902, in marginal heading, after the word “authorization”, the words “for common export house:” shall be inserted;
- (14) in rule 904, in marginal heading, after the word “from”, the words “common export” shall be inserted;

---

F.No.3(1)EP/2023

  
23/9/2023.  
(Amjad Aman)  
Secretary (Export Policy)