

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

Islamabad, the ^{23rd} August, 2023.

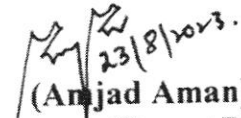
**NOTIFICATION
(CUSTOMS)**

S.R.O. 494(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,-

- i. in rule 228, in sub-rule (5), after the words "Export Oriented Units scheme", the words "or Export Facilitation Scheme (EFS)," shall be inserted;
- ii. in rule 234, after the words "manufacturing bond," the words "Export Facilitation Scheme or SRO 492(I)/2009, as the case may be," shall be inserted."

[C.No.3(1)EP/2023]


(Anjad Aman)
Secretary (Export Policy)