

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

Islamabad, the ^{23rd} June, 2025

NOTIFICATION

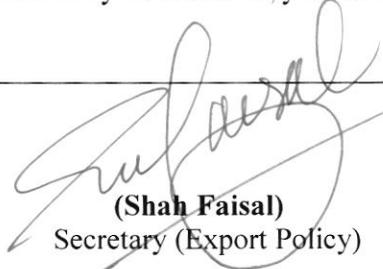
S.R.O. 1101 (I)/2025.- In exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), section 50 of the Sales Tax Act, 1990, section 40 of the Federal Excise Act, 2005 and section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Customs Rules, 2001, the same having been previously published vide Notification No. S.R.O 862(I)/2025, dated the 21st May, 2025, as required by sub-section (3A) of section 219 of the Customs Act, 1969 (IV of 1969), namely:-

In the aforesaid Rules, in Chapter XL, -

- (i) in rule 874, in sub-rule (1), in clause (i), after the word “years”, the expression “State-Owned Defence Production Entities (DPEs) and their wholly owned commercial subsidiaries duly authorized by the Defence Production Division for manufacture, rebuild, inspection, maintenance, repair, overhaul, upgradation or value addition, armoring or bulletproofing for the purpose of re-export, subject to submission of annual reconciliation report of input and output goods by the Defence Production Division, to the concerned Regulatory Collector” shall be inserted; and
- (ii) in rule 877, in sub-rule (15), for full stop at the end, a colon shall be substituted and thereafter the following new proviso shall be inserted, namely:-

“Provided that for State-Owned, Defence Production Entities (DPEs) and their wholly owned commercial subsidiaries duly endorsed, approved and notified by the Defence Production Division, the input-output ratio (IOR) for manufacture, rebuild, inspection, maintenance repair & overhaul, upgradation or value addition, armoring or bullet proofing, shall be determined through a committee constituted and notified by Defence Production Division headed by a senior officer of that Division and comprising technical defence and military experts. The said committee shall not have any member from the entity availing the facility under EFS for independent determination of IOR. The Chief Collector of Exports & IOCO shall be the authority to resolve any issue during the operation of these DPEs and defence projects.”.

[C. No. 5(7)EP/2019-Pt]


(Shah Faisal)
Secretary (Export Policy)

23/06/2025