

**GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE**

Islamabad, the 19th March, 2026

NOTIFICATION

S.R.O. 528 (I)/2026.- 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, which, as required by sub-section (3A) of the said section 219, was previously published *vide* Notification No. S.R.O 520(I)/2026, dated the 18th March, 2026, namely:-

In the aforesaid Rules,-

1. in rule 877, in sub-rule (15), for the words "proviso to sub-rule (4)", the expression "provisos to sub-rules (4) and (10)" shall be substituted;
2. in rule 878, after sub-rule (4) a new sub-rule shall be added, namely :-

"(5) In case an EFS user has utilized part or whole of authorized input goods and exported the output goods before the utilization period as provided under rule 883, the system shall allow import of duty free input goods to the extent of value of input goods already utilized in the output goods and exported, subject to the condition that this value shall not exceed the value as allowed under rule 878(1)."

Provided that the description and PCT Codes of the input goods and exported goods shall remain the same as allowed under the IORs as already determined by IOCO or Regulatory Collector.

Provided further that such acquisition shall not be admissible in cases where IORs are not approved or provisionally approved by the IOCO or the Regulatory Collector.

3. in rule 879, after sub-rule (5), a new sub-rule shall be added, namely:-

"(6) Any order passed by the regulatory collector under these rules shall be appealable before the relevant Chief Collector within thirty days from the date of its issuance. The appeal shall be decided within thirty days from the date of its filing."
4. (a) in rule 883, for the words "nine months", the expression "eighteen months effective from 07.03.2025" shall be substituted;
- (b) in rule 883, after the words "nine more months", the words "six more months" shall be substituted;
5. in rule 892, for the sub-rule (1), the following shall be substituted:-

"The EFS users shall submit a six monthly reconciliation statement as set out in Appendix-IV showing the input goods acquired and output goods exported, domestically sold,

aggregate value addition and wastages and their disposal within thirty days of the end of the six months.

[C. No. 5(10)EP/2021-Pt-VII]


(Zamzam Aman)
Secretary (Export Policy)