

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

C.No 5(7)EP/2019.Pt.

Islamabad, the 13th August, 2021


Subject **EXPORT FACILITATION SCHEME 2021**

Federal Board of Revenue is pleased to inform that Export Facilitation Scheme 2021 (EFS 2021) has been notified vide S.R,O 957(I)/2021 dated 30.07.2021 which will be effective from 14th August, 2021. Copy of the notification is available and can be downloaded from FBR Website at [https://download1.fbr.gov.pk/SROs/2021821185755580SRO957\(I\)2021.pdf](https://download1.fbr.gov.pk/SROs/2021821185755580SRO957(I)2021.pdf)

2. Salient features of the scheme are as follows for ease of understanding:-

- Users of this Scheme include Exporters (Manufacturers cum Exporters, Commercial Exporters, Indirect Exporters), Common Export Houses, Vendors and International Toll Manufacturers.
- Users of this Scheme shall be subject to authorization of inputs by the Collector of Customs and Director General Input Output Organization (IOCO).
- Inputs include all goods (imported or procured local) for manufacture of goods to be exported. These include raw materials, spare parts, components, equipment, plant and machinery
- No duty and taxes shall be levied on inputs imported by the authorized users.
- Local supplies of inputs to the authorized users shall be zero rated.
- Common Export Houses will import inputs duty and tax free and supply the same duty and tax free to the Users (Exporters specially SMEs) authorized under these Rules.
- Concept of International Toll manufacturing allowed to provide for toll manufacturing within Pakistan.
- Minimum but necessary documentation and Securities based on category and profile of the applicant/user/exporter.
- Encourages new entrants and SMEs to make use of this Scheme.
- Complete automation of the scheme under WeBOC and PSW where users of the Scheme and regulators (IOCO, Regulator Collector, PCA etc) shall be integrated through WeBOC and PSW and communicate through these systems.
- Focus on post clearance compliance checks and audits
- Authorization and Utilization periods starts from two years upto 5 years

4. It is requested that the new Export Facilitation Scheme may kindly be widely circulated among the stakeholders specially exporters for utilization and any feedback on EFS 2021 may kindly be shared with FBR.


(Muhammad Daud Pirzado)
Secretary (Export Policy)

All Chambers of Commerce & Industry in Pakistan
and Exporters Associations (through email).