



Important Amendments in Export Facilitation Scheme 2021

Vide SRO 301(I)/2025 Dated 7th March 2025

- Iron and steel scrap have been removed from the definition of input goods.
- The utilization period for input goods across all EFS user categories has been standardized to 9 months, replacing the previous range of 12 to 60 months. However, the utilization period may be extended under exceptional circumstances subject to approval of the committee to be formed by the FBR.
- EFS users may sell factory rejects or B-grade goods (up to 5% of total production) in the domestic market upon payment of applicable duties and taxes through filing Goods Declaration that will be assessed as if the goods were imported in their existing condition. If factory rejects or B-grade goods exceed 5% of total production, they will be assessed as if they were imported in standard condition.
- Earlier, upon online submission of the reconciliation statement, annual input goods were automatically authorized for subsequent period. This facility has now been removed, and authorization will be subject to the satisfaction of the regulatory Collector for subsequent period.
- Post-clearance audits were earlier conducted by the Directorate of Post Clearance Audit within a timeframe of three to five years, depending on the EFS user's category. Moving forward, these audits will be conducted annually in a systematic manner through the Regulatory Collector.

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