

**GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
CENTRAL BOARD OF REVENUE**

Islamabad, the 18th June, 2001

**NOTIFICATION
(CUSTOMS)**

S.R.O. 450(I)/2001.- ¹[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 make the following rules, namely:-]

.
.
²[**CHAPTER X**

MAINTENANCE OF ACCOUNTS

126. Persons responsible to maintain accounts.-All importers shall maintain manual or electronic accounts of imports and disposal and supply thereof in the prescribed formats and shall maintain original and copies of contracts, letters of credit, bills of lading, invoices, packing lists and Bills of entry and Goods Declarations for a period of not less than ³[five] years from the date of respective imports as per the following conditions, namely:-

- (i) The name, National Tax Number, Sales Tax registration number, and address of the importer as well as complete address with telephone Nos., Fax Nos. etc. of storage premises shall be mentioned on the first page of the register in the form as set out below for maintenance of accounts of imports and disposal thereof;
- (ii) importer shall maintain Pakistan Customs Tariff (PCT) heading wise record on daily basis giving complete description with size, length, weight, Article No./Part No./Patent/S. No.; whatever applicable, of each unit and Pakistan Customs Tariff Heading No.;
- (iii) accounts of imports for commercial purposes or for industrial purposes (in-house consumption) shall be maintained in the format as set out in Table-I;
- (iv) every importer maintaining accounts in the prescribed manner shall extend all assistance to an appropriate officer of Customs enabling him to perform detailed audit or examination of the accounts and related books and record and to obtain attested copies or verify the information on which the determination of the amount of customs duty and taxes paid or payable was made; and
- (v) importer shall also prepare and handover transport permit in the format as set out in Table-II which shall be presented by the driver of vehicle or conveyance to the Customs authorities whenever and wherever demanded during the transshipment for satisfaction of the authorities that goods being transported were legally imported.

Register of Goods Imported

First page

Particulars of the importer

Name: _____

- 1 Existing preamble substituted and shall be deemed always to have been so substituted vide SRO 831(I)/2018 dated 2nd July, 2018. At the time of substitution was as under:-
“In exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), the Central Board of Revenue is pleased to make the following rules, namely:-”
- 2 Substituted for Chapter X vide SRO 563(I)/2005 dated 6th June, 2005
- 3 Substituted for “three” vide SRO 564(I)/2017 dated 1st July, 2017

Address: _____

Email: _____

NTN: _____ Sales Tax Reg. No. _____

Particulars of the storage premises (use separate register for each location)

Address: _____

Phone No. _____ Fax No. _____

Note: (a) To be maintained by all commercial and industrial importers for every Bill of Entry/Goods Declaration having declared import value exceeding Rs.10,000/-.

(b) To be maintained at the place the corresponding imported goods are stored.

TABLE I

Register of Goods Imported

(Use a separate page for each PCT heading of the goods imported and its description)

Page No. _____

PCT heading.	Description of goods.	Unit.

Date	Bill of Entry/Goods Declaration/Sales Tax Invoice.		Assessed / Sale Value including Custom Duty and Sales Tax. (Rupees)	Quantity			Transport Permit, if any	
	Date	Number		Imported	Sold/ Consumed	Balance	Date	Number

TABLE II

Transport Permit

(To be issued by an importer of goods for movement of imported goods and accompanied with sales tax invoice/movement advice)

Transport Permit No. _____ Date: _____

Particulars of the importer

Name & Address.	NTN	Sales Tax Reg. No.	Address of storage premises.

Particulars of the buyer						
Name & Address.					Address of storage premises.	
Sales Tax Invoice*.		Mode of transport.	Route of transport.	Transport document**.		Remarks.
Date.	Number.	By road/air/rail.				

*or movement advice number

** (Road Bilty/Airway Bill/Rail Bilty/Any other)

Signature of importer or his authorized person: _____

Name of signatory: _____

Designation: _____

All transport permits to be accompanied with copy of sales tax invoice

En-Route Checking/Verification					
S. No.	Date and time	Place of checking/verification.	Checked/verified by		
			Name	Designation	Signature]