

**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:-]

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**CHAPTER XII
EXPORTS**

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²[SUB-CHAPTER 7
DUTY AND TAX REMISSION FOR EXPORTS

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307G. Miscellaneous.-(1) An officer authorized by the Regulatory ³[Authority] shall have free access to any place where goods covered under a DTRE approval issued by such ⁴[Authority], are stored, processed or manufactured or otherwise dealt with and to the records, documents and information relating to such goods.

(2) All liabilities or dues as and if payable or outstanding under any of the provisions of this sub-Chapter shall be finally ascertained and recovered by the Regulatory ⁵[Authority].

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 sub-Chapter 7 vide SRO 563(I)/2005 dated 6th June, 2005

³ Substituted for the word “Collector” vide SRO 994(I)/2019 dated 4th September, 2019.

⁴ Substituted for the word “Collector” vide SRO 994(I)/2019 dated 4th September, 2019.

⁵ Substituted for the word “Collector” vide SRO 994(I)/2019 dated 4th September, 2019.