

**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 XVI
LANDING AND CLEARING OF PARCELS RULES**

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- 366.** The Postmaster shall, on receipt of the parcel mail, hand over to the officer of customs: -
- (a) a memorandum showing the total number of parcels received by that mail from each country of origin;
 - (b) parcel bills (in triplicate) in the form approved by the Collector of Customs or the sender's declaration;
 - (c) any other relevant documents that may be required for the preparation of the parcel bills by the Customs Department; and
 - (d) the relative customs declarations and dispatch number, if any.

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:--”