

**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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367. (1) On receipt of the documents mentioned in rule 366, the officer of customs shall scrutinize the particulars given therein and shall record and endorse on the declarations or parcel bills in respect of all parcels which are required to be detained for examination either for want of necessary particulars or defective description of suspect mis-declaration or under-valuation of contents.

(2) The officer of customs shall assess the remaining parcels by showing the rates of duty and sales tax on the declaration or parcel bills, as the case may be, and when any invoice, document or information is required for such assessment whereby the value, quantity or description of the contents of a parcel can be ascertained, he may call upon the addressee to produce or furnish such invoice, document or information.

Explanation.-For the purpose of assessment, the officer of customs shall be guided by the particulars given in the parcel bills or customs declarations and dispatch notes, 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:--”