

**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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373. The parcel bill shall show the following particulars, namely:-

- (i) number assigned by office posting;
- (ii) name of office of posting;
- (iii) name of office of destination;
- (iv) weight of parcels;
- (v) local number;
- (vi) declared value in foreign currency;
- (vii) rupee value;
- (viii) signature of Post Master or other authorized officer;
- (ix) contents ascertained by the Customs;
- (xi) rate of duty;
- (xii) amount of duty;
- (xii) rate of sales tax;
- (xiii) amount of sales tax;
- (xiv) any other duty or tax;
- (xv) remarks; and
- (xvi) signature of the officer of customs.

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:--”