

**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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²[CHAPTER XXI

³[Customs Computerized System] ⁴[Customs Computerized System]

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Sub-Chapter III

Procedure of imports through ⁵[Customs Computerized System]

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433. Filing of imports declaration.-Every declaration in relation to each consignment of imported goods shall be filed with ⁶[Customs Computerized System] online by the importer or his agent which shall be deemed to have been submitted to customs only where duties and taxes leviable thereon, if any, have been paid or discharged as self assessed by the person declaring it ⁷[:]

Provided that the Board or the Chief Collector may, by an Order, specify the goods or class of goods where goods declaration shall be filed only through a Customs Agent, licensed under section 207 of the Act ⁸[:]

⁹[Provided further that the condition of upfront payment of duty and taxes shall not be applicable if the declaration is filed through the Pakistan Single Window system where declaration shall be deemed to have been filed upon submission through the system.]

¹⁰[433A. (1) It is mandatory for the importer, in terms of clause (aa) of section 79 of the Customs Act, 1969 (IV of 1969) to upload following documents with every declaration in relation to each consignments, namely:-

- (i) master bill of lading and house bill of lading or master airway bill and house airway bill as the case may be;
- (ii) commercial invoice;

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 Added vide SRO 704(I)/2007 dated 14th July, 2007

³ Substituted for "Pakistan Customs Computerized System" vide SRO 564(I)/2017 dated 1st July, 2017

⁴ Substituted for the letters "PACCS" vide SRO 601(I)/2012 dated 1st June, 2012 effective from 2nd June, 2012

⁵ Substituted for the letters "PACCS" vide SRO 601(I)/2012 dated 1st June, 2012 effective from 2nd June, 2012

⁶ Substituted for the letters "PACCS" vide SRO 601(I)/2012 dated 1st June, 2012 effective from 2nd June, 2012

⁷ For the full stop, colon was substituted and a new proviso was added vide SRO 564(I)/2017 dated 1st July, 2017

⁸ Substituted vide SRO 250(I)/2022 dated 14th February, 2022

⁹ Added vide SRO 250(I)/2022 dated 14th February, 2022

¹⁰ Inserted vide SRO 567(I)/2022 dated 27th April, 2022

- (iii) letter of credit or bank contract;
 - (iv) packing list - container-wise in case of containerized cargo and package wise in case of miscellaneous goods consignments;
 - (v) previous chemical analysis and lab test report, if any;
 - (vi) mill test certificate issued by the manufacturer in case of prime quality steel product;
 - (vii) certification as per requirement of Import Policy Order;
 - (viii) Preferential Trade Agreement (PTA) or Free Trade Agreement (FTA) certificate of origin, if claimed; and
 - (ix) any other documents or requirements specified by the Board from time to time.
- (2) In addition to above, for shipments originating from UAE and China (excluding imports under PTA and FTA regime) certificate of origin shall be uploaded as under:-
- (i) for shipments of fabric (all types i.e. finished, unfinished and grey etc.) and artificial jewellery originating from UAE and China (excluding import under PTA and FTA regime) certificate of origin issued by the manufacturer; and
 - (ii) for shipments originating from Iran and Afghanistan and arriving through land customs-station, the certificate of origin issued by the relevant Iranian Government agency and by Afghan Chamber of Commerce and Industry respectively.]