

**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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434. Amendments to imports declaration.-⁶[(1)] No declaration made under rule 433 shall be amended after the customs has started checking the declaration:

Provided that such declaration may be cancelled where-

- (i) the goods have not arrived at the declared terminal on which ⁷[Customs Computerized System] is operational; ⁸[***]
- (ii) clearance of goods or class of goods has explicitly been excluded from the purview of ⁹[Customs Computerized System] ¹⁰;
- (iii) in other cases where the Additional Collector of Customs is satisfied that the circumstances warrant cancellation of goods declaration.]

[(2) Where a goods declaration is cancelled, as laid down in clause (i) to (iii) of sub-rule (1), all duty and taxes paid against the goods declaration may be adjusted, against the subsequent goods declaration filed for clearance of the same goods, subject to appropriate changes in the Customs Computerized System.]

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, 201

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 Rule number was allotted to un-numbered sub-rule vide SRO 564(I)/2017 dated 1st July, 2017

⁷ Substituted for the letters “PACCS” vide SRO 601(I)/2012 dated 1st June, 2012 effective from 2nd June, 201

⁸ The word “or” was omitted vide SRO 564(I)/2017 dated 1st July, 2017

⁹ Substituted for the letters “PACCS” vide SRO 601(I)/2012 dated 1st June, 2012 effective from 2nd June, 201

¹⁰ For full stop “;” colon was substituted and new sub-clause was added vide SRO 564(I)/2017 dated 1st July, 2017