

**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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439. Provisional clearance of imported goods.-Subject to rule 440, the imported goods may be provisionally cleared as follows provided appropriate securities have been furnished:

- (a) **Valuation:** The clearance of goods by the Clearance Collectorate shall be restricted to transaction value method, identical goods method and similar goods method under section 25 of the Act, and where detailed scrutiny is required and subsequent valuation methods are to be applied, the case shall be forwarded to the Valuation Department on line while clearing the goods provisionally.
- (b) **Classification:** Where any dispute regarding classification of goods cannot be resolved during review, the case shall be forwarded to the Classification Centre on line while clearing the goods provisionally.
- (c) **Exemptions:** Where any dispute regarding admissibility of exemption or concession claimed by the importer in his declaration is not resolved during review, the goods shall be provisionally cleared.
- (d) **Lab-tests:** Where any chemical or other test is required to ascertain nature or specification of goods, it shall be provisionally cleared pending any such test including lab-test provided no restriction is imposed on such goods.

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