

**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 IV
PRIOR RELEASE**

- 43. Definitions.**-(1) In this chapter, unless there is anything repugnant in the subject or context,--
- (i) "application" means an application filed under rule 44 of this chapter;
 - (ii) "appropriate officer" means an officer of Customs not below the rank of an Assistant Collector appointed in this behalf;
 - (iii) "prior release" means the delivery of an urgent consignment prior to submission of a bill of entry or a bill of export under the Act; ²[***]
 - ³[(iv) "perishable goods" means goods that rapidly decay due to their natural characteristics, in particular in the absence of appropriate storage conditions; and]
 - ⁴[(v)] "urgent consignment" means a consignment of ⁵[perishable goods] any of the, following goods imported for home consumption, or meant for export provided that the appropriate officer of Customs is satisfied that these require immediate and rapid clearance as a matter of priority, namely:--
 - (a) human body organs or any part thereof, blood and blood plasma;
 - (b) perishable medicines e.g., insulin, etc.;
 - (c) life saving drugs in nominal quantities, duly supported by medical prescription;
 - (d) live animals and live plants;
 - (e) newspapers, journals and other news materials;
 - (f) radioactive materials;
 - (g) replacement parts of computers, machines and drilling equipment (e.g. drilling bits);
 - (h) any other goods, urgently required, with the approval of the Collector of Customs, in writing, on case to case basis; and

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 The word "and" omitted vide SRO 831(I)/2018 dated 2nd July, 2018

³ Inserted vide SRO 831(I)/2018 dated 2nd July, 2018

⁴ Inserted vide SRO 831(I)/2018 dated 2nd July, 2018

⁵ Inserted vide SRO 831(I)/2018 dated 2nd July, 2018

- (i) fertilizer imported by the Fertilizer Import Department, Ministry of Food and Agriculture.