

**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 IV

Procedure of exports through ⁵[Customs Computerized System]

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444. Filing and validity of export Goods declaration.-Every declaration in relation to each consignment of to-be-exported goods shall be filed with ⁶[Customs Computerized System] online by the exporter 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 through Pre-pact as self assessed by the person declaring it and after claiming duty drawbacks if any.

Every export declaration shall be valid for a maximum period of fifteen days from its submission ⁷[:]

⁸[Provided 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.]

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