

**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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451. Inspection or sampling by pre-shipment organizations, price checking or quality assurance bodies.-(1) In case export cargo is to be inspected by a pre-shipment organizations, price checking or quality assurance bodies, such bodies will complete their functions and issue their NOCs or certificates, if any, prior to pass-in of the containers into Customs area.

(2) Inspection or sampling by regulatory bodies of the Government.-Government bodies that are involved under their own laws to inspect export cargo may do so prior to the pass-in of the container into the port and seal the container after inspection or in case they deem it necessary to examine the cargo at the port they may acquire online access from ⁶[Customs Computerized System] , whereby they will have the facility to monitor the export consignments, and if required under their law, may hold any container online from being shipped abroad unless their legal requirements have been completed. On completion of legal requirements the departments may release online the container that was held earlier by them.

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