

**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**

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46. Manner of prior release in case of imported goods.-(1) A file for each application shall be maintained and shall contain all relevant documents and correspondence relating to the respective clearance.

(2) The examination staff, deputed for the purpose, shall examine the urgent consignment on priority and in compliance with the examination order and examination report shall be recorded on reverse of the original application.

(3) The examining officer, if he is satisfied that the import of the goods is not prohibited or is not in breach of any restrictions or conditions applicable to the import of such goods, may make an order for provisional clearance of the same pending presentation of bill of entry.

(4) The examination staff shall also endorse the original and duplicate copies of application with the words "examined", affix their signatures and shall return the duplicate to the importer.

(5) At the time of delivery of urgent, consignment, the officer of Customs shall record the effect of delivery under his signatures on original and duplicate copies of the application. The original copy of the application shall be retained by such officer and forwarded at the earliest to the appropriate officer while the duplicate copy of the application shall be returned to the importer to accompany the urgent consignment, and for his record.

(6) The importer of urgent consignment shall, at the time of the prior release of such goods, present a bill of entry for home consumption and other necessary documents to the appropriate officer and shall pay the whole or differential amount of leviable duties, if any, within ten days of the prior release on the basis of which the appropriate officer shall finalize the provisional assessment.

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:--"