

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

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

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

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

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

(6) The exporter of urgent consignment shall, at the time of prior release of such goods, present a bill of export 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:--"