

**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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48. Failure to comply.-In case an importer or exporter of an urgent consignment contravenes any of the provisions of this chapter, penal proceedings under the Act shall be initiated by the appropriate officer and duties, if due, shall be recovered under the relevant provisions of the Act and the defaulter shall not be entitled for the facility of prior release, any more, in future.

APPENDIX -I
[See rule 44(1)]

FORM

To

The Assistant Collector of Customs

SUBJECT: APPLICATION FOR PRIOR RELEASE OF URGENT CONSIGNMENT.

Dear Sir,

I request for prior release of the goods as per the following particulars:--

1. Flight No. name of the vessel.
2. Date of arrival/departure ETA in case already arrived quote IGM No. and date and Index No.
3. Airway bill/bill of lading number and date
4. Consignor's name and address.
5. Consignee's name and address, NTN/NIC.
6. Nature of import/export (specify whether commercial, sample, gift, donation, personal mail or other).
7. Import licence/import permit/clearance permit No. and date.
8. Import/Export registration No. and date or NIC No. (in case of import/export by individual).

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:--”

9. Letter of credit No. and date with Bank and Branch No. Form E. No. in case of exports.
10. Amount of freight (if prepaid).
11. Delivery order No. and date if any (in the absence of delivery order, attach the telex or other documents through which intimation of arrival was received).
12. Description of goods, etc.

Sl. No.	Description of goods.	Quantity/ No. of packages.	Weight Gross/ Net.	HS code.	C&F/FOB Value.	Rate of customs duty.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Amount of customs duty	Sales Tax @ 15%	Iqra surcharge @5%	Flood Relief Surcharge @ 1%	Other Taxes if any	Remarks	
(8)	(9)	(10)	(11)	(12)	(13)	

13. If the goods require any certificate/clearance from the Ministry of Foreign Affairs/ Ministry of Health, Plant Quarantine Department/Animal Husbandry Department or any on the concerned agency for their importation/exportation, No. and date of such certificate and attach a copy thereof.
14. Name, address, national identity card No. and Customs permit No. of the person authorized to transact this business on behalf of the importer.
15. How many cases of prior release affected one week earlier or longer period are still outstanding against the importer and the clearing agent.
16. The position of balance amount available in the deposit account (for commercial importer only).
17. No., date and the amount of bank guarantee or pay order.
18. Reasons and justifications warranting prior release. (Please attach documents to prove urgency leading to this request), if any.

Documents Attached:

1. Signature.
2. Name.
3. Designation.
4. Full address.
5. Tel. No. Office
6. Clearing agent licence No. and date.
19. Report of the custodian about declaration in column No. 17 above.
20. Order of the assistant collector of customs.
21. P.R. req. No. and date.
22. Examination and assessment report.
23. Order of the principal appraiser/superintendent out of charge/allowed/not allowed.

APPENDIX II
[See rule 44(4)]

FORM

S. No.	Date of application	Description of goods	Quantity	Name of Importer / Exporter	Name of clearing Agent	<u>Weight</u>		<u>Amount of duties involved</u>			
						Gross	Net	Customs duty	Sales tax	Iqra surcharge	Regulatory duty

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Flood Relief surcharge	Fine etc.	Bill of filing Bill of entry.	Date of filing Bill of entry	IGM No.	Index No.	<u>Amount of duties involved</u>					
						Customs duty	Sales tax	Iqra surcharge	Regulatory duty@1%	Flood Relief Surcharge etc.	Other Taxes / fine.
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)