

**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
PAKISTAN CUSTOMS COMPUTERIZED SYSTEM ³[CUSTOMS COMPUTERIZED
SYSTEM]**

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**Sub-Chapter X
Integrated Regulatory Authorities (INTRA)**

527. Integrated Regulatory Authorities (INTRA).-The Authorities as may be performing the following functions shall be deemed to be Integrated Regulatory Authorities including such authorities as are regulating the import, export, transit or transshipment under any law for the time in force or the rules made there under including the Customs Act, 1969 (Act IV of 1969), the Sales Tax Act, 1951 (Act III of 1951), and the Federal Excise Act, 2005 (Act VII of 2005), and General Orders issued there under, namely:-

- (a) Form-S, approval;
- (b) Form-S, quota debiting;
- (c) Tariff based system's quota approval;
- (d) Tariff based system's quota debiting;
- (e) Duty and Tax Remission on Exports, approval;
- (f) Duty and Tax Remission on Exports, quota debiting;
- (g) Issuance of unique user identifiers;
- (h) Warehouse Licensing;
- (i) Customs Clearing Agents Licensing;
- (j) Shipping Agents and Ship Chandlers Licensing;
- (k) First Schedule to the Act (Tariff and exemptions on imports) and amendments thereto;
- (l) Second Schedule to the Act (Tariff and exemptions on Exports) and amendments thereto;
- (m) Duty drawback rates;

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

- (n) Sixth Schedule to the Sales Tax Act (exemptions on imports) and amendments thereto;
- (o) First and Second Schedules to the Federal Excise Act (Tariff and exemptions on imports) and amendments thereto;
- (p) Tariff rates for PTAs and FTAs;
- (q) General and special conditions of import or export; and
- (r) Confirmation of local manufacturing status.