

**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 XI
Pre-PACT Procedure**

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536. Authority over funds.-Pre-Pact is a voluntary account where deposits are kept on behalf of the user and the user retains full control over the amount so deposited by him in advance and, as such, shall not be taken over, frozen, adjusted, etc., without the consent of the user.

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