

**GOVERNMENT OF PAKISTAN  
(REVENUE DIVISION)  
CENTRAL BOARD OF REVENUE**

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Islamabad, the 18<sup>th</sup> June, 2001

**NOTIFICATION  
(CUSTOMS)**

**S.R.O. 450(I)/2001.-**<sup>1</sup>[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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**<sup>2</sup>[CHAPTER XXI  
PAKISTAN CUSTOMS COMPUTERIZED SYSTEM <sup>3</sup>[CUSTOMS COMPUTERIZED  
SYSTEM]**

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**Sub-Chapter XII  
Refunds under <sup>4</sup>[CCS]**

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**538. Scope.-**The provisions of this Sub-Chapter shall apply to the refund of duties and taxes through <sup>5</sup>[Customs Computerized System] except advance income tax deposited there under.

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<sup>1</sup> Existing preamble substituted and shall be deemed always to have been so substituted vide SRO 831(I)/2018 dated 2<sup>nd</sup> 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:--”

<sup>2</sup> Added vide SRO 704(I)/2007 dated 14<sup>th</sup> July, 2007

<sup>3</sup> Substituted for the letters “PACCS” vide SRO 601(I)/2012 dated 1st June, 2012 effective from 2nd June, 2012

<sup>4</sup> Substituted for “PACCS” vide SRO 564(I)/2017 dated 1<sup>st</sup> July, 2017

<sup>5</sup> Substituted for the letters “PACCS” vide SRO 601(I)/2012 dated 1<sup>st</sup> June, 2012 effective from 2<sup>nd</sup> June, 2012