

**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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⁴[**Sub-Chapter XVI**

Imports and Exports at Border Customs-Station
B. Exports

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556Q. Amendment in manifest.-After filing of IGM or EGM, no amendment shall be allowed. In case of any human error, the rectification shall be allowed with the approval of an officer not below the rank of Additional Collector of the concerned MCC (Appraisalment & Facilitation).

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

⁴ Sub-chapter XVI was substituted vide SRO 267(I)/2021 dated 26th February, 2021.