

**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 XXXV
Advance Ruling**

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790. Definitions.-In this chapter, unless there is anything repugnant in the subject or context,-

- (a) “Act” means the Customs Act, 1969 (IV of 1969); and the rules made thereunder;
- (b) “application” means the application made by an applicant to the committee authorized by the Board, on the format annexed to these rules;
- (c) “applicant” means a person or a legal entity or representative thereof, authorized to file an application for advance ruling under the Act and rules;
- (d) “Advance Ruling Committee” means a committee constituted under the rules by Board, headed by a customs officer of BSP-21 and comprising of two customs officers of BPS-20 as members and a customs officer of BPS-19 as secretary. A permanent secretarial with as much staff as required shall also be established and notified by Board for meetings of the committee in this regard. The committee shall be empowered to co-opt any officer of Customs other than those notified by the Board and representative of trade body or association for assistance; and
- (e) “advance ruling appellate authority” means the Member Customs (Policy) to process under these rules all the appeals filed against the issuance of the advance rulings and to decide accordingly.

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 1213(I)/2020 dated 11th November, 2020