

**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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791. Issuance of advance ruling.-Advance ruling shall be issued in following cases, namely:-

- (a) classification of goods under first schedule to the Customs Act, 1969;
- (b) determination of origin of the goods under the rules of origin notified for bilateral and multilateral agreements; and
- (c) applicability of notifications issued in respect of duties under Customs Act, 1969 or any tax or duty chargeable under any of the law for the time being in force in the same manner as duty of customs leviable under this Customs Act.

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