

**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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798. Advance ruling to be void in certain circumstances.-(1) Where the Advance Ruling Committee finds on its own or on a representation made to it by the customs or otherwise that an advance ruling pronounced by it under sub-section (1) of section 212B of the Act has been obtained by the applicant by providing incomplete, incorrect, false or misleading information, it may revoke, modify or invalidate the ruling with retrospective effect and thereupon all the provisions of the Act shall apply to the applicant as if such advance ruling had never been made.

(2) A copy of the order made under sub-rule (1) shall be sent to the applicant and the respective customs authority.]

Annex-A

APPLICATION FOR ADVANCE RULING (CLASSIFICATION)

1. Applicant (name, address)	For official Use Date of receipt: Date of issue:
2. NTN:	
3. Description of Goods	
4. Enclosures being submitted to assist with classification of the goods Sample ☐ Photographs ☐ Plans ☐ Catalogues ☐ Other ☐	
5. Commercial designation and additional information	
6. Classification envisaged by applicant (Customs tariff nomenclature code)	
7. General Interpretation Rule (s) considered being applicable for the classification envisaged. (In this box applicant can provide any additional information justifying the classification envisaged in box (6))	
8. Have you previously applied for an advance ruling for identical or similar goods? ☐ Yes ☐ No	

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

If yes, please give details	
9. Are you aware of the existence of an advance ruling for identical or similar goods?	
Yes	No
If yes, please give details	
10. Are you aware whether the goods are the subject of a classification or verification process or any instance of review or appeal before any government agency, appellate tribunal or court?	
☐ Yes	☐ No
If yes, please give details	
I declare the all information and statements on this form and any attachment is true, accurate and complete to the best of my knowledge and belief.	
Applicant's Signature:	
Date	
Telephone:	Fax: email address:

*Please attach an additional sheet if you need more space

Annex-B

APPLICATION FOR ADVANCE RULING (ORIGIN)

1. Applicant (name, address)					For official Use Date of receipt: Date of issue:	
2. NTN:						
3. Importer, exporter, producer, and the agent (name, address) (if known)						
4. Legal framework (preferential/non-preferential)						
5. Description of Goods					6. Tariff Classification of Goods	
7. Description of materials used in manufacture					8. Rule considered to be satisfied	
Material	HS Code	Origin	Value	Other		
9. Country of Origin envisaged by applicant Country of Origin Country of export (where different) Country of Import						
10. Enclosures being submitted to assist with determining the origin of the goods Sample ☐ Photographs ☐ Plans ☐ Catalogues ☐ Other ☐						
11. Commercial designation and additional information						
12. Have you previously applied for an advance ruling for identical or similar goods? ☐ Yes ☐ No If yes, please give details						
13. Are you aware of the existence of an advance ruling for identical or similar goods? ☐ Yes ☐ No If yes, please give details						
14. Are the goods subject to origin verification process or any instance of review or appeal before any governmental agency, appellate tribunal or court ☐ Yes ☐ No						

If yes, please give details		
I declare the all information and statements on this form and any attachment is true, accurate and complete to the best of my knowledge and belief.		
Applicant's Signature:		
Date		
Telephone:	Fax:	email address:

*Please attach an additional sheet if you need more space