

**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 XXXVIII
Import and Export of E-Commerce Rules**

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825. Application.-(1) These rules shall apply for assessment and clearance of imported or exported goods of business-to-consumer (B2C) transactions through authorized dealer via designated customs stations.

- (2) These rules shall not apply to the following goods, namely:-
- (a) goods requiring testing of samples;
 - (b) animals;
 - (c) perishable goods;
 - (d) food stuff including beverages;
 - (e) medicines of any sort;
 - (f) alcoholic drinks;
 - (g) restricted items subject to fulfillment of import and export regulations under the relevant law;
 - (h) prohibition under sections 15 and 16 of the Customs Act, 1969 (IV of 1969) along with allied law; and
 - (i) import and export goods which are intended for clearance from customs station or airport other than at which arrived.

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 14(I)/2021 dated 6th January, 2021