

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

- (a) "e-commerce" means buying and selling of goods or services including digital products through electronic transactions conducted via the internet or other computer-mediated (online communication) networks;
- (b) "e-commerce exporter" means an exporter who has been registered by an authorized dealer of the State Bank of Pakistan in the B2C e-commerce module in WeBOC;
- (c) "e-commerce importer" means an importer or end consumer receiving goods meant for personal use, not for commercial activity, who has been registered with the WeBOC e-commerce portal;
- (d) "registered courier" means a courier company registered with the Pakistan Customs;
- (e) "individual shipment" means products of e-commerce arriving or departing through an aircraft, vessel or conveyance shall be treated as single or individual shipments of e-commerce importer or exporter, if declared in the same IGM or EGM; and
- (f) "courier manifest" means the manifest presented by the registered courier to customs indicating the details of the individual shipment.

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