

**GOVERNMENT OF PAKISTAN  
(REVENUE DIVISION)  
CENTRAL BOARD OF REVENUE**

\*\*\*

Islamabad, the 18<sup>th</sup> June, 2001

**NOTIFICATION  
(CUSTOMS)**

**S.R.O. 450(I)/2001.**<sup>1</sup> [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:-]

•  
•

<sup>2</sup>[**Chapter XXXVIII**  
**Import and Export of E-Commerce Rules**

•  
•

**827. Presentation of manifest.**-The registered courier shall file the prior arrival manifest of e-commerce goods on the format as set out in **Annexure-A**. The Risk Management System (RMS) shall be applied at the manifest filing stage.

---

<sup>1</sup> Existing preamble substituted and shall be deemed always to have been so substituted vide SRO 831(I)/2018 dated 2<sup>nd</sup> 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:--”

<sup>2</sup> Added vide SRO 14(I)/2021 dated 6<sup>th</sup> January, 2021