

**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:-]

•
•

²[Chapter XXXVIII
Import and Export of E-Commerce Rules

•
•

832. Responsibilities of registered courier and e-commerce importer.-Following details shall be provided by the registered courier and e-commerce importer in relation to shipment, namely:-

- (a) consignor name;
- (b) name and address of e-commerce importer;
- (c) exact description;
- (d) declaration of correct value;
- (e) quantity;
- (f) packages;
- (g) weight;
- (h) origin; and
- (i) payment details and CNIC (by e-commerce importer).

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