

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

- (a) name and NTN of e-commerce exporter;
- (b) consignee name and address of consumer;
- (c) payment details of consumer;
- (d) registered account;
- (e) exact description;
- (f) rebate details;
- (g) weight; and
- (h) quantity.

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