

**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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834. Return of goods.-Goods imported or exported through e-commerce shall be returned upon submission of specific request by the registered courier upon following conditions, namely:-

- (a) specific reason is to be provided by the registered courier at the time of import or export of e-commerce goods; payment details and its reversal mechanism as prescribed by the SBP;
- (b) refund of duty and taxes shall be given to e-commerce importer in case of return of goods upon completion of export transaction and receipt of foreign exchange remitted at the time of import; and
- (c) in case of exported goods, return goods can be imported temporarily for alteration or replacement or in case of cancellation of order by consumer without payment of duty and taxes subject to declaration at import stage.

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