

**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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835. Mis-declaration at import or export.-Registered courier shall be responsible along with the e-commerce importer or exporter, as the case may be, for making any declaration in the transaction of any business relating to the customs, knowing or having reasons to believe that such declaration is false in any particulars manner, and as such shall be dealt with under the relevant provisions of the Customs Act, 1969 (IV of 1969).

Annexure-A

[see rule 827]

Presentation of courier manifest

Registered Courier Company:

NTN No. _____

STRN No. _____

Flight No. _____

IGM No: _____

Date: _____

Port of departure: _____

Courier manifest No.

Sr. No.	Sub-Index No.	Tracking No.	Sender's name & address	Country of origin	Receiver name & address
(1)	(2)	(3)	(4)	(5)	(6)

City	Phone No.	Description	Quantity	UOM
(7)	(8)	(9)	(10)	(11)

- 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

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Value	Currency	Weight	Category of sub-index	Status
			e-commerce	Completely landed/short landed/ short shipped
(7)	(8)	(9)	(10)	(11)]