

**Government of Pakistan**  
**Revenue Division**  
**Federal Board of Revenue**  
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Islamabad, the 14<sup>th</sup> February, 2022.

**NOTIFICATION**  
**(Customs)**

S.R.O. 250(I)/2022.- In exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Customs Rules, 2001, which, as required under sub-section (3A) of the said section 219, were previously published *vide* Notification No.S.R.O 60(I)/2022, dated the 12<sup>th</sup> January, 2002, namely:-

In the aforesaid Rules,-

- (1) in rule 433, in the proviso, for the full stop at the end, a colon shall be substituted and thereafter the following new proviso shall be added, namely:-


“Provided further that the condition of upfront payment of duty and taxes shall not be applicable if the declaration is filed through the Pakistan Single Window system where declaration shall be deemed to have been filed upon submission through the system.”; and

- (2) in rule 444, for the full stop at the end, a colon shall be substituted and thereafter the following new proviso shall be added, namely:-

“Provided that the condition of upfront payment of duty and taxes shall not be applicable if the declaration is filed through the Pakistan Single Window system where declaration shall be deemed to have been filed upon submission through the system.”.

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[C. No.2(1)L&P/2020-Pt]

  
**(Muhammad Rizwan)**  
Secretary (Law & Procedure)