

GOVERNMENT OF PAKISTAN  
(REVENUE DIVISION)  
FEDERAL BOARD OF REVENUE  
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Islamabad, the 4<sup>th</sup> January, 2021.

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

S.R.O. 06 (I)/2021.- 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 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 1299(I)/2020, dated the 1<sup>st</sup> December, 2020, namely:-

In the aforesaid Rules, in rule 300, in sub-rule (8), for the full stop at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:-

“Provided that notwithstanding the above provision, the Risk Management System of WeBOC may select DTRE application, on the basis of applicant’s profile, for automatic processing and approval against securities specified in this sub-chapter. Such DTRE applications shall be subject to post approval verification by the respective Collectorate.”.

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

*Wajid Ali*  
(Wajid Ali)  
Secretary (Law & Procedure)