

**Government of Pakistan
(Revenue Division)
Federal Board of Revenue**

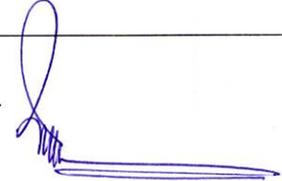
Islamabad, the 2nd December, 2025.

NOTIFICATION

2404
S.R.O. (I)/2025.- 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 the following further amendment shall be made in the Customs Rules, 2001, which, as required under sub-section (3A) of the said section 219, was previously published vide Notification No.S.R.O. 2009(I)/2025, dated the 17th October, 2025, namely:-

In the aforesaid Rules in Chapter XXVIII, in rule 680, in sub-rule (4), after the word “guarantee”, the words “or pay order” shall be inserted.

[C. No.2(2)/L&P/2013-IPR]



(Zubair Shah)
Secretary (Law & Procedure)