

**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:-]

.
.

²[**CHAPTER XLII**

Contract for the International Carriage of Goods by Road (CMR) Rules

.
.

1018. Format for CMR consignment note.- CMR consignment note be on the format given in IRU CMR model 2007 which is enclosed as Annex-I; whereas the instructions to fill in this consignment note are enclosed as Annex-II

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 2039(I)/2022 4th November, 2022.

Box 3: Place and date when the goods are taken into charge by the carrier. It is recommended that the carrier indicate the hour of arrival of the vehicle at the place of loading and the hour of departure.

Box 4: The foreseen place of delivery of the goods. It is recommended to ask the consignor to indicate the opening hours of the warehouse or depot where the delivery will take place.

Box 5: Particular instructions of the consignor, if any, like the ones concerning Customs procedures, insurance of the goods or any other instruction he deems useful.

Box 6: Name and complete address of the carrier, other references if applicable.

Box 7: Successive carrier(s). This box if applicable, should be filled in at the moment when the successive carrier takes the goods into charge. It should contain at least a record of the carrier who will deliver the goods. The successive carrier must date and sign the box ("goods received and accepted", "date" sections). He can also indicate the reservations concerning the number of packages, their identifying marks and numbers, the apparent state of the goods and their packaging at the time of taking into charge. If there is a lack of space, the reservations can be written elsewhere (for example on the back of the consignment note). These should be validated by the carrier who carried out the part of the transport preceding the taking into charge by the successive carrier.

Box 8: Reservations and observations of the carrier at the time of taking the goods into charge. Such as the number of packages, their identifying marks and numbers and their packaging. These reservations must be validated by the consignor if they are to be valid.

Box 9: List of the documents handed by the consignor to the carrier (for example: loading list, certificates of origin of the goods etc.).

Boxes 10-15: Correspond to the usual description of the transported goods, including, if applicable, special indications concerning dangerous goods.

Box 16: Particular agreements between the consignor and the carrier such as the declared value of the goods and the amount representing special interest at time of delivery. the agreed time limit within which the transport must be carried out, the possibility of using open non sheeted vehicles, the use of pallets, the record of the person responsible for loading, stowing and unloading, the admission of the transport onto a ferry, the applicable jurisdiction or any other indication deemed to be useful by the parties to the transport contract.

Box 17: Indications concerning the amount of the different payments relating to the transport contract established as well as the indication of the party who is bound to carry out the payment. If the carrier is not capable or if he judges it irrelevant to indicate the exact amount of the payments due, he is strongly advised to at least indicate the party responsible for the payment in order to avoid future discussions in this respect.

Box 18: Other useful indications: the parties may add any indication of use to other parties or to the competent authorities. This could be the license plate number of the vehicle, load capacity, the net weight of the goods, the number of the TIR Carnet or any other Customs document used during the transport etc.

Box 19: The indication of the amount of reimbursement transferred by the consignee and to be received by the carrier at the time of the delivery of the goods in terms of Rule 759 of the International Carriage of Goods by Road (CMR), Rules.

Box 20: Already filled in shows binding to the provisions of the CMR Convention

Box 21: Place and date of the establishment of the consignment note

Box 22: Signature or stamp of the consignor (choice left to the consignor)

Box 23: Signature or stamp of the carrier (choice left to the carrier)

Box 24: Signature and stamp of the consignee confirming delivery of the goods, indicating the place, the date and particularly quoting the time of arrival of the vehicle at the place of delivery and

subsequent departure following the unloading. These remarks are useful in the case where the vehicle remains standing due to the consignee of the goods, in order to, if necessary, remunerate the carrier.

General: The consignment note also has at the bottom of the page a "Non-Contractual Part" field, reserved for such information that does not entail contractual obligations for the carrier.

[File F. No. II (4)/2001]

(MANZOOR AHMAD)
MEMBER (CUSTOMS)