

**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 XLV

PRELIMINARY

1129. Reconciliation of warehoused petroleum products on foreign supplier's account through customs bonded facilities and its exports or subsequent domestic sale.-(1) A consignee shall reconcile the import GD after each transaction of domestic sales and re-export and submit the reconciliation report online through computerized clearance system to the concerned collector.

(2) The consignee (licensee of customs public or private bonded warehouse) shall be responsible to provide logistics and means to customs staff for their access to the bonded warehouse, as and when necessitated.

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 568(I)/2024, dated 2nd April, 2024.