

**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[³**CHAPTER XIV**
TRANSSHIPMENT
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333. Goods not permitted for transshipment.-The following goods shall not be allowed transshipment to up-country customs port or stations, namely:-

- (a) spirits, as defined in Chapter 22 of the First Schedule to Act; [, except imported by diplomatic bonded warehouse and diplomatic mission after obtaining import authorization from Ministry of Commerce];
- (b) dangerous drugs, as defined in the Dangerous Drugs Act, 1930 (II of 1930);
- (c) narcotic drugs and psychotropic substances in terms of Headings No.12.07, 13.02, 29.04, 29.22, 29.23, 29.25, to 29.27, 29.35 and 29.42 of the First Schedule to the Act;
- (d) explosive, as defined in the Explosives Act, 1884 (IV of 1884); ⁴[***]
- (e) arms and ammunition and parts thereof, as defined in the Arms Act, 1878 (XI of 1878) ⁵[;]
- ⁶[(f) Strategic goods as defined under UN Resolution 1540 and notified by SECDIV.]

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 Chapter XIV was added vide SRO 375(I)/2002 dated 15th June, 2002

3 Substituted for chapter XIV vide SRO 286(I)/2007 dated 31st March, 2007

4 Omitted for word “and” vide SRO 1039(I)/2020 dated 9th October, 2020

5 Substituted vide SRO 1039(I)/2020 dated 9th October, 2020

6 Inserted vide SRO 1039(I)/2020 dated 9th October, 2020