

**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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**CHAPTER XV
WAREHOUSING**

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353. Procedure in respect of a common bonded warehouse.-(1) For import of input goods into a common bonded warehouse a bill of entry shall be filed as per procedure applicable for clearance into the public bonded warehouses under the Customs Act, 1969 (IV of 1969).

(2) The licensee shall maintain a serially numbered register of all the input goods imported and the goods supplied to Small and Medium Enterprises, direct and indirect exporters, in the form set out in Appendix-VI to this chapter. Duplicate of the same record shall be maintained by the Custom House which shall be checked and authenticated by the Assistant Collector of Customs, in charge of the common bonded warehouse, on quarterly basis.

(3) The licensee shall issue four copies of the record referred to in sub-rule (2). The first and third copy of which shall be issued to Small and Medium Enterprises, or indirect exporter, as the case may be who shall maintain record of receipts in the relevant columns of Appendix-VI. The second copy shall be sent to the Collectorate of Customs with whom the licensee is registered. Small and Medium Enterprises, or indirect exporter shall attach the third copy with the bills of export or delivery order at the time of exportation of finished goods or their supply to indirect exporter, as a proof of supply or export, as the case may be. The fourth copy shall be retained by the licensee for his record.

(4) After the goods have been duly exported by Small and Medium Enterprises or direct exporter, as the case may be, the third copy shall be authenticated to the effect that the goods mentioned in the delivery order have been duly exported and the same shall be sent to the licensee as well as to the Assistant Collector of Customs in charge of the common bonded warehouse;

(5) The licensee shall provide proper accommodation to the officer in charge of the common bonded warehouse and all expenses incurred thereon shall be borne by the licensee.

(6) Removal of input goods to the Small and Medium Enterprises, indirect and direct exporters shall be made as per procedure specified in this behalf by the Collector.

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:--”