

**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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²[**363B. Submission of documents.**-At the time of export as stores and provisions for use on board a conveyance, the owner shall file all the relevant documents including bunker delivery note, containing the following information-

- (a) name of receiving conveyance;
- (b) name of the POL product;
- (c) quantity;
- (d) delivery date;
- (e) seal no of all samples taken while conducting bunker deliveries; and signature of authorized official from the warehouse barge and receiving conveyance (e.g. authorized individuals are captain or chief engineer).

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 Inserted vide SRO 1055(I)/2021 dated 16th August, 2021.