

**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[363C. **Recording of volumes at the time of delivery and taking of sample.**-(1) Prior to delivery of POL products, the captain of the warehousing barge in presence of receiving conveyance engineer shall note meter reading on the barge and similarly, the receiving conveyance engineer shall note the meter reading of the conveyance, in the presence of barge captain.

(2) After noting the volumes in both barge and the receiving conveyance as aforesaid, the delivery shall be made.

(3) A sample shall be taken of the product being delivered and shall be sealed; with individual reference seal number of both the barge and the receiving conveyance. These samples shall be maintained by the owner and the conveyance for a maximum period of four months, which are subject to laboratory testing in the event of a dispute.

(4) A copy all documents of meter readings with signatures from both warehousing barge and receiving conveyances taken pursuant to sub-rule (1) will be sent to the appropriate officer.

(5) Samples taken pursuant to sub-rule 3 will also be made available to the Custom Officer by the custodian of the warehouse, in case of any audit.

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.