

**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 XVIII
TRANSPORTATION OF CARGO**

**Sub-Chapter-I
CARGO DECLARATION**

387. Definition.-In this sub-chapter, unless there is anything repugnant in the subject or context,-

- (a) “owner” means importer in case of import cargo and exporter in case of export cargo;
- (b) “carrier” means shipping line or shipping agent filing the Import General Manifest (IGM) to Customs in case of import cargo, and transporter bringing export cargo to Customs area in case of export cargo;
- (c) “FCL cargo” means full container load;
- (d) “LCL” means less than container load;
- (e) “consolidated cargo” means cargo containing shipments of two or more shippers or suppliers.
- (f) “Consignment Note” means a document issued by the shipper in case of FCL cargo or the person packing the container in case of consolidated cargo in the format given below:

CONSIGNMENT NOTE

Date: _____

Customs CRN or Customs Machine Number	Container No.	Seal No.
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Certificate:

I / We hereby certify that goods mentioned in the accompanied packing list have been placed inside the container and the container has been sealed by me / us.

Name and Signature of shipper/
consolidator with stamp

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 New chapter- xviii was added vide SRO 198(I)/2005 dated 28th February, 2005