

**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**

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389. All import cargo entered into Customs area for clearance shall be accompanied with a copy of packing list and invoice in the following manner:-

- (a) **Containerized FCL cargo.**-The documents shall be placed on the inner side of the door of container. In case of multiple containers in a consignment, each container shall have such documents pertaining to goods inside it.
- (b) **Consolidated cargo and LCL cargo.**-The documents shall be attached to the goods or package at an obvious place. Each such container shall also have a consolidated packing list pertaining to goods inside it placed on the inner side of the door of container.
- ³(c) list of items where placement of original invoice and packing list is mandatory is placed at **Annex-A**;

Provided that-

- ⁴[(i) in case of following categories of imported goods, the provisions of this rule shall not be applicable, namely:-

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

³ Clause (c) was substituted vide SRO 567(I)/2022 dated 27th April, 2022. At the time of substitution clause (c) was as under:-

“(c) Break bulk or bulk cargo.-The documents will be furnished to Customs by the carrier on entry of conveyance into Customs area”

⁴ Proviso was substituted vide SRO 567(I)/2022 dated 27th April, 2022. At the time of substitution proviso was as under:-

“Provided that in case of following categories of goods, the provisions of this rule shall not be applicable, namely:-

- (i) old and used motor vehicles imported under various schemes;
- (ii) iron, steel and aluminium scrap;
- (iii) unpacked bulk cargo like coal and raw cotton;
- (iv) goods imported under DTRE scheme;
- (v) imports under section 22 of the Customs Act, 1969 (IV of 1969);
- (vi) old and used machinery;
- (vii) bulk imports of petrochemical;
- (viii) defence cargo; and

- (a) goods imported under various exports schemes;
 - (b) temporary imports;
 - (c) bulk cargo;
 - (d) imports of goods attracting zero and upto three percent tariff either under the First Schedule to the Pakistan Customs Tariff or under any concessionary regime;
 - (e) imports by government departments including defence cargo;
 - (f) imports under Chapter 99 of the Pakistan Customs Tariff;
 - (g) courier parcels cleared through console;
 - (h) import value not exceeding five thousand US dollars;
 - (i) unaccompanied baggage;
 - (j) imports exempt for EIF vide Public Notice No.02/2016-(AW) dated 18.08.2016;
 - (k) old and used motor vehicles imported under various schemes;
 - (l) all kinds of scrap;
 - (m) imports under section 22 of the Customs Act, 1969 (IV of 1969); and
 - (n) old and used machinery and worn clothing; and
- (ii) in cases where imports are against letter of credit or banking contract and the consignee establishes before adjudicating authority that necessary instructions were issued to the supplier or shipper for placing of invoice and packing list in the consignments as part of the terms and conditions of such documents but the supplier or shipper did not comply with, the penalty may not be imposed.]