

**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**

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**³ ⁴[SUB-CHAPTER-II
ARRIVAL AND DEPARTURE OF VESSELS**

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394. Definitions.-In this Sub-Chapter, unless there is anything repugnant in the subject or context,-

- (a) “agent” means a shipping agent licensed under section 207 of the Act and duly authorized by one or more carriers to act as their agent at the ports where the PACCS has been applied or made operational;
- (b) “amend” or “amendment” in relation to a declaration, includes any addition, deletion or change in original data field declaration after its initial filing;
- (c) “carrier” means any person or entity who or which, under the contract carriage (Bill of lading), undertakes transportation of goods or perform carriage by sea through vessel operating common carriers (VOCCs) or non-vessel operating common carriers (NVOCCs), or combination of such modes;
- (d) “estimated time of arrival (ETA)” means the date and time as reported through vessel intimation report (VIR), at which the vessel is due to arrive at the pilot grounds;
- (e) “estimated time of departure (ETD)” means the date and time as reported through VIR, at which the vessel is due to depart from a berth in Pakistan;
- (f) “ship-chandler” means the person authorized by the carrier, to supply provisions and stores to the vessel and is licensed under section 207 of the Act; and
- (g) “Terminal Operator (T.O.)” includes the organization or establishment responsible for physical custody of cargo within the customs-port.

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 New sub-Chapter-II was added vide SRO 210(I)/2005 dated 28th February, 2005

⁴ Substituted for Sub-Chapter-II vide SRO 1237(I)/2006 dated 8th December, 2006