

**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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402. Filing of cargo declaration (manifest).-(1) Cargo information including declarations as per Appendix-III shall be filed online free of charge eighteen hours prior to the ETA or at any time after confirmation of VIR has been received by PACCS, however, the NVOCCs shall file the incoming Cargo Declaration (IGM) against the VIR number allocated and to the extent of bill of lading relating thereto as declared in the VIR by the carrier or his agent; provided that in cases where the port of loading for the index is Dubai, Jebel Ali, Khor-Fakkan, Salalah, Fujairah, Bandar Abbas, Mumbai, Nhava Sheva, Mundra, Kandla and Mina Qaboos, cargo information may be filed without charges twelve hours prior to the ETA.

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