

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

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410. Cargo not manifested under rule 402.-Cargo which is not manifested under rule 402 shall not be allowed to be offloaded in Pakistan.

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