

**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:-]

.

.

**²[CHAPTER XVIII
TRANSPORTATION OF CARGO**

.

.

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

.

.

413. Boarding and rummaging of vessel.-The PACCS shall, on berthing of the vessel as confirmed by the Terminal Operator (T.O.), depute boarding officials who shall board and examine the vessel in accordance with the vessel store declaration and shall seal the vessel's bonded stores, the information whereof shall be furnished by the Boarding and Rummaging Officer as per Appendix-VI and where rummaging is carried out, a report as per Appendix-VII shall be entered by the Boarding and Rummaging Officer.

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