

**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 XXI
PAKISTAN CUSTOMS COMPUTERIZED SYSTEM ³[CUSTOMS COMPUTERIZED
SYSTEM]**

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⁴[Sub-Chapter VIII-A

International Transshipment

⁵[510E. Execution of bond by shipping line.-Shipping lines engaged in the business of international transshipment of containers and bulk cargo shall execute an indemnity bon & for ensuring to follow Customs rules and regulations.]

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 Added vide SRO 704(I)/2007 dated 14th July, 2007

³ Substituted for the letters “PACCS” vide SRO 601(I)/2012 dated 1st June, 2012 effective from 2nd June, 2012

⁴ Inserted vide SRO 218(I)/2020 dated 10th March, 2020

⁵ Rule 510E was substituted vide SRO 03(I)/2021 dated 4th January, 2021. At the time of substitution rule 510E was as under:

“**510E. Execution of Bond by shipping line.-**Shipping line shall execute a bond for ensuring to follow Customs rules and regulations and for immediate removal of the goods from port in case the same is required by an officer not below the rank of Collector of Customs. The Collector of Customs, after recording the reason of such direction in writing, shall require the shipping line of immediate removal of transshipment cargo.”