

**GOVERNMENT OF PAKISTAN  
(REVENUE DIVISION)  
CENTRAL BOARD OF REVENUE**

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Islamabad, the 18<sup>th</sup> June, 2001

**NOTIFICATION  
(CUSTOMS)**

**S.R.O. 450(I)/2001.-**<sup>1</sup>[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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<sup>2</sup>[**CHAPTER XXI**  
**PAKISTAN CUSTOMS COMPUTERIZED SYSTEM** <sup>3</sup>[**CUSTOMS COMPUTERIZED  
SYSTEM**]

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<sup>4</sup>[**Sub-Chapter VIII-A**

**International Transshipment**

**510F. Prohibitions and restrictions.-**The facility for international transshipment shall not be available to cargo containing arms and ammunition, explosives, radioactive materials, goods and technologies relating to Nuclear and Biological Weapons and restricted commodities under the UNSC sanctions.]

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<sup>1</sup> Existing preamble substituted and shall be deemed always to have been so substituted vide SRO 831(I)/2018 dated 2<sup>nd</sup> 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:--”

<sup>2</sup> Added vide SRO 704(I)/2007 dated 14<sup>th</sup> July, 2007

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

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