

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

\*\*\*

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:-]

.  
.

**<sup>2</sup>[CHAPTER XXI  
PAKISTAN CUSTOMS COMPUTERIZED SYSTEM <sup>3</sup>[CUSTOMS COMPUTERIZED  
SYSTEM]**

.  
.

**Sub-Chapter IX  
Export Processing Zones under <sup>4</sup>[Customs Computerized System]**

Import and Export of goods to and from the Zones (Transshipment scheme)

.  
.

**517. Delivery of cargo.-**All cargo consignments for transshipment to the Zone may be delivered by the Terminal Operator to the bonded carriers on 24 hours a day and seven days a week basis.

---

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