

**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 XXII
TRANSPORT OF POL PRODUCTS TO AFGHANISTAN**

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557. Definitions.-In this chapter, unless there is anything repugnant in the subject or context,

- (a) “Act” means the Customs Act, 1969 (IV of 1969); and the rules made there under:-
- (b) “Application-Cum-Transport Permit” means the application and the authorization granted thereupon by the Collector of Origination for export and transport of POL products to Afghanistan;
- (c) “authorized representative of the carrier” means person(s) duly authorized by the carrier for submission of documents to the customs and for carrying out all functions relating to transport of POL products;
- (d) “carrier” means, for the purposes of this chapter, the National Logistic Cell (NLC), any Dry Port Trust or such other carrier as is duly licensed under Chapter VIII of these rules;
- (e) “Collector of Clearance” means the Collector of Customs in whose jurisdiction the POL products are entered and cleared for export to Afghanistan;
- (f) “Collector of Origination” means the Collector of Customs in whose jurisdiction the POL products are loaded and consigned by an oil company or refinery for export to Afghanistan;
- (g) “conveyance and transport unit” means conveyance, vehicle and transport unit used by the carrier for the transport of POL Products from Pakistan to Afghanistan;
- (h) “Exports to Afghanistan” or “meant for export to Afghanistan” means exports meant for International Security Assistance Force (ISAF) or Defence Energy Support Centre (DESC) based in Afghanistan;
- (i) “goods” means POL products meant for export to Afghanistan; and
- (j) “Licensing Authority” means Collector of Origination or his subordinate officer not below the rank of Assistant Collector of Customs, empowered to act as Licensing Authority for applicants within his jurisdiction, under Chapter VIII of these rules.

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 943(I)/2007 dated 14th September, 2007 effect on 1st November, 2007