

**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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558. Specifications of transport units and conveyances.-(1) All transport units and conveyances used by the carrier for carrying goods shall be properly secured, riveted, locked and sealed.

(2) The transport units and conveyances used by the carrier shall be so constructed and equipped as to provide for the seals to be conveniently and effectively affixed thereon.

(3) The transport units should be readily accessible for biannual customs inspection by the licensing customs authorities.

(4) The transport units owned by the carrier shall be indelibly painted with (i) name of the carrier, (ii) licence number, (iii) engine No. and chassis No. of the vehicle and (iv) date of calibration and its expiry.

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