

**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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560. Responsibilities of the carriers.- Prior to submission of Application-cum-Transport Permit (hereinafter referred to as 'Permit') in the manner as provided under rules 561 and 562, to the Collectorate of Origination, the carrier shall satisfy himself that the actual description, quantity, quality and weight of the goods are correctly recorded in such Permit and that they are in accordance with the goods actually loaded. In case of any misdeclaration or substitution detected at any subsequent stage, the carrier shall be held responsible and liable to action under the appropriate provisions of the Customs Act, 1969, the Sales Tax Act, 1990 and other applicable laws.

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