

**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:-]

.

.

²[**CHAPTER XXII
TRANSPORT OF POL PRODUCTS TO AFGHANISTAN**

.

.

561. Transport documents.-The oil exporting company or refinery shall despatch the goods on a Sales Tax Invoice required under the Sales Tax Act, 1990 and an Application-cum-Transport Permit as prescribed in Appendix-I. No goods shall be removed from the place of filling/loading without the conveyance carrying relevant Sales Tax Invoice and the Permit, which shall be presented along with the Goods Declaration filed for the export of goods at the concerned customs station within the jurisdiction of the Collector of Clearance.

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