

**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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564. Clearance of goods for export at the exporting station.-³[(1) The security seal, as required under rule 563, shall invariably be checked on arrival at the customs-station within the jurisdiction of Collectorate of Clearance. The duplicate copy of the Permit shall be presented to the Customs officer at the customs-station at the time of filing of Goods Declaration (GD) for export along with documents necessary for export.

⁴[(2) The permit shall be deemed cancelled if goods are not transported to the destined customs station for export within thirty days of its issuance or within such extended time not exceeding forty five days in all as may be allowed by the Collector of Clearance.]

(3) The triplicate, quadruplicate and quintuplicate copies shall bear endorsement of International Security Assistance Force (ISAF) or, as the case may be, Defense Energy Support Centre (DESC) to the effect that the goods have been received in accordance with the declaration or otherwise and that the seals were found intact or otherwise. The triplicate copy shall be submitted to the Collector of Origination for his record. The quadruplicate copy shall be retained by the oil exporting Company/refinery. The quintuplicate copy shall be used for the purpose of claiming refund/adjustment of Sales Tax or Federal Excise Duty as and if admissible. The Collectorate of Origination may issue a duly certified copy on the basis of triplicate copy in case a further copy is required for any purpose, which will be specified on such copy.

⁵[(4) In case there is any variation of more than one per cent in the quantity declared in the Permit under rule 563 and the one endorsed or certified by the ISAF or, as the case may be, DESC, action under appropriate provisions of the Customs Act, 1969 (IV of 1969), the Sales Tax Act, 1990 and other laws applicable shall be initiated against the carrier and other persons found involved.]

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

3 Substituted for sub-rule (1) vide SRO 90(I)/2008 dated 29th January, 2008

4 Substituted vide SRO 10(I)/2012 dated 2nd January, 2012

5 Added vide SRO 90(I)/2008 dated 29th January, 2008