

**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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566. Break down or accident en route.-(1) In case of any tampering or pilferage or theft or damage caused en route, the carrier shall inform the Collectorate of Origination for necessary orders within three days thereof. The carrier shall be responsible for the duties and taxes and loss or reduction in value as a result of such damage notwithstanding any other action which may be taken under the law and the rules made there under.

(2) The carrier shall bear all the expenses incurred on restuffing or weighing of the goods.

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