

**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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567. Reconciliation of shipments of the goods.-(1) The Collector of Origination shall, on the day when such shipment takes place, send a statement to the Collector of Clearance giving relevant details of the permit issued. Such details will include Permit number and date, name of the carrier, registration number of the conveyance, quantity and specification of the goods and seal number. The Collectorate of Origination and the Collectorate of Clearance will also exchange the information regarding transportation from and receipt into their respective jurisdictions on the format to be mutually developed by them, in order to reconcile the number and details of shipments allowed and exported, on monthly basis. In case any discrepancy is found, the same shall also be communicated to the Collectorate of Sales Tax and Federal Excise where the oil exporting company or refinery is registered under the Sales Tax Act, 1990.

(2) In case of export under DTRE facility as provided under the Customs Rules 2001, the oil exporting company or as the case may be refinery shall, in addition to their other legal obligations in this behalf, produce true copies of all the invoices, permits, goods declarations, foreign exchange remittance documents for the purpose of DTRE reconciliation or audit.

(3) The Collector of Origination and the Collector of Clearance will transmit data of despatch and clearance of goods for export to Afghanistan to PRAL under One-Customs on real time basis. The PRAL will ensure that the data of goods may remain available for monitoring electronically.

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