

**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-XXV
AFGHANISTAN-PAKISTAN TRANSIT TRADE RULES**

.

.

**Sub-Chapter- XIII
Miscellaneous**

.

.

648. Frustrated cargo.-Frustrated cargo shall be such transit goods which are not actually meant for transit to Afghanistan and are brought into a customs-station by reason of inadvertence or mis-direction and the consignor wishes to have it re-shipped to him, subject to following conditions, namely:-

- (a) the master of the vessel or his authorized agent or the consignee of the goods himself or through his authorized agent shall apply in writing to the Additional Collector of Customs concerned for permission to re-export frustrated cargo;
- (b) on receipt of an application, the Additional Collector of Customs shall satisfy himself with reference to the relevant import manifests and other documents that the goods are 'frustrated cargo'; and
- (c) if the Additional Collector is satisfied, he would permit re-export of the frustrated cargo under Customs supervision without payment of duties.

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 After CHAPTER XXIV, Chapter XXV was added vide SRO 601(I)/2011 dated 13th June, 2011