

**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 XXXVI
Transportation of Coastal Goods Rules

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800. Scope.- (1) These rules shall apply to the goods transported in a coasting vessel from one port in Pakistan to another, excluding imported goods on which customs duty has not been paid and also exclude baggage and stores.

(2) These rules shall also apply to the full container load (FCL) containerized cargo being carried in domesticated or imported containers or the less than container Load (LCL) or the bulk cargo as the case may be.

(3) Sections 48, 60, 64, b5 and 22 of the Customs Act 1969, shall apply to coastal goods and vessel as they apply to the imported goods or the goods for export.

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 180(I)/2021 dated 9th February, 2021