

**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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802. Filing of outward general manifest by coasting vessel calling at loading port.-(1) The master of the coasting vessel or his authorized shipping agent shall file an outward coastal general manifest specifying all details of the goods and the crew loaded or boarded on the vessel, and any vessel calling to the Port of Loading can be a coasting vessel provided the master of the vessel or his authorized shipping agent file outward coastal general manifest with customs before time as per rules.

(2) The appropriate officer at any time when the vessel is in customs port or coastal port may board the vessel, and may examine and check the goods (marking, sealing, locks, etc.,) and may remain on board for such time considered appropriate by him.

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