

**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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803. Filing of outward coastal goods declaration.-(1) Under section 147 of the Customs Act, 1969, the consignor of the goods or his clearing agent shall present to the appropriate officer, an outward coastal goods declaration (OCGD) as per prescribed format.

(2) No vessel shall take on board any coastal goods until the OCGD relating to such goods has been scrutinized and passed by the appropriate customs officer:

Provided that an officer of the Customs not below the rank of a Deputy or Assistant Collector may, in circumstances of exceptional nature, for reasons to be recorded in writing, on a written application by the master of the vessel or his agent, permit loading of coastal goods pending presentation and passing of OCGD related to such goods.

(3) The terminal operator shall maintain detailed record of all such outward coastal general manifests and outward coastal goods declarations filed under these rules and submit details and documents of such clearances to the concerned Deputy or Assistant Collector for reconciliation.

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