

**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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804. Customs procedures at loading port.-(1) The Deputy or Assistant Collector concerned (loading port collectorate) shall nominate an appropriate officer of Customs who shall-

- (i) inspect and examine the coastal goods as per provided documents, their description quantity marks, seals and packaging;
- (ii) ensure that containers or tanks etc., used for carrying coastal goods were before empty, and also check proper packaging and sealing of these containers or tanks containing such goods;
- (iii) ensure the coastal goods after being checked, examined, sealed and packed are loaded on the vessel and all the necessary documents are delivered, and
- (iv) the appropriate Customs officer shall then record his observations on prescribed format on OCGD and shall allow "Set Sail" to the vessel.

(2) The OCGD presented by the consignor shall be in quadruplicate, the copies shall be distributed as follows:-

- (i) 1st copy record of the loading port collectorate;
- (ii) 2nd copy to the shipping agent for submission to unloading or discharge port collectorate; and
- (iii) 3rd copy for transfer by loading port collectorate to discharge or unloading port Collectorate; and
- (iv) 4th copy shall be retained by consignor for his record.

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