

**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 XXXVI
Transportation of Coastal Goods Rules

•
•

806. Ensuring the goods are not changed en-route.-(1) The vessel shall have on-line tracking device for real time tracking and shall follow the approved geo-fenced routes only. The customs authorities shall have a real time access to online tracking of the vessel and can call any agency for checking the vessel en-route as per provisions of the Customs Act, 1969.

(2) A specific timeframe shall be provided to any coasting vessel for the voyage, to be prescribed by the Board, and the vessel must report to the unloading port within that specific time period. However, in cases of exceptional circumstances the timeframe of the vessel may be extended by the collector of customs unloading or discharge-port-Collectorste, on written request of the master of the vessel or his authorized agent, after recording the reasons in writing.

(3) In case, where master of the vessel or his authorized agent fails to provide an appropriate explanation for the delay the collector of customs unloading or discharge port collectorate may block the vessel from future carrying the coastal goods.

(4) The vessel carrying the coastal goods under these rules shall not call at any foreign port after departure from loading port and before arrival at discharging or unloading coastal port and shall not load or unload any other cargo during the voyage.

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