

**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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808. Issuance of master bill of lading by the master of vessel.-The master of the vessel or his authorized agent, in case file inward coastal general manifest on behalf of master of vessel, shall issue master bill of lading (MBL) by declaring the complete particulars of goods shipped in accordance with OCGD by mentioning en-route from one customs or coastal port of loading to customs or coastal port of unloading or discharge of goods collectorate to the consignor and consignee as well. The consignee shall submit MBL along with 3rd copy of OCGD with Collectorate for clearances or discharge of goods itself or through their authorized clearing agent.

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