

**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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809. Customs procedure at customs destination port.-The Assistant or Deputy Collector concerned at (destination port collectorate) will nominate an appropriate customs officer who shall-

- (i) ensure that all the coastal goods as presented in the inward coastal goods general manifest are unloaded from the vessel and all the necessary documents are received;
- (ii) ensure that the coastal goods after being unloaded are checked, examined, marks and seals intact, and packaging and containers are identical as declared; and
- (iii) the appropriate customs officer shall then record his observations on prescribed format on GD and shall allow "Set Release" to the goods.

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