

**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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810. Manifest clearance and reconciliation.-(1) The inward and outward coastal general manifest clearance shall be the responsibility of both the customs formations i.e. customs collectorate at loading port and the discharging port.

(2) The reconciliation of inward and outward movement of coastal goods shall be carried out on fortnightly basis.

(3) In case any sort of discrepancy arises, action shall be taken by the respective Collectorates under the Customs Act, 1969 and rules made thereunder as deemed appropriate.

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