

**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 XXXIX
CHINA PAKISTAN ECONOMIC CORRIDOR (CPEC)**

**Sub-Chapter 3
IMPORT AND SUPPLY OF SHIP BUNKER OILS FOR GWADAR PORT**

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864. Import and supply of ship bunker oils for Gwadar port.-The Authority, concession holder or its operating company shall apply to the Collector for the grant of a warehousing licence under section 12 of the Customs Act, 1969 for the storage of ship bunker oils or POL products required solely for supplying fuels and lubricants to the incoming and outgoing vessels at the Gwadar port:

Provided that ship bunker oils or POL products shall be supplied by the authorised oil marketing companies.

(2) All goods imported for the purpose specified in rule (1) above shall be warehoused in a bonded area specially designated for the storage of such goods and will be dealt with in accordance with the provisions of the Act regarding warehoused goods.

(3) The regulatory collectorate shall devise the procedure for calibration of oil tanks, its sealing and de-sealing, checking of dips, receipt and withdrawal of oils, and other procedures for reporting and monitoring with necessary modifications in Chapter XV of Preventive Service Manual.

(4) The goods warehoused under rule (2) above shall not be allowed to be removed to the tariff area for home consumption except on payment of duties and taxes leviable under the Act and as per provisions of the prevalent Import and Export Policy Order.

(5) Supply of fuels and lubricants to the ships used in the port and its terminals shall be allowed on filing of goods declaration by the importer or his clearing agent without payment of duty and taxes:

Provided that examination and quantification of fuels will be done through dip and/or electronic metering or through other method to the satisfaction of the Customs officer.

(6) The warehouse licensee shall inform regulatory Collector in writing before starting bunkering operation in the following prescribed manner:

Name/Number of the shore tank/off shore	Total quantity available	Quantity to be discharged	Name of the Vessel bunkered	Balance
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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 264(I)/2021 dated 24th February, 2021

tank/barge				

(7) The licensee and the importer on daily basis shall inform of the incoming and outgoing goods in the prescribed manner given below:

Daily report for import and supplies for the date_____

Carry forward quantity (metric tonnes)	Value (PKR)	Import GD		Imports during on the Date (metric tonnes)	Value (PKR)	Total Quantity Available on the Day (metric tonnes)	Value (PKR)	Name of vessels bunkered	Quantity bunkered (metric tonnes)	Value (PKR)	Balance quantity (metric tonnes)	Value (PKR)
		GD No	Date									

(8) The licensee and the importer shall maintain the records of all incoming and outgoing goods with cross reference so that the same could be accounted for, which shall be produced to customs for examination whenever required.

(9) The regulatory collectorate shall conduct audit of the licensee and the importer whenever necessary but at least once a year.

Provided that if the licensee and the importer fail to give proper account of the goods to the satisfaction of the regulatory collectorate, they shall pay on demand an amount equal to the duties and taxes leviable thereon and shall also be liable to penal action and payment of fine and penalties as provided under the Act and rules.