

**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 XLII**

Contract for the International Carriage of Goods by Road (CMR) Rules

.
.

984. Definitions.- (1) In this Chapter, unless there is anything repugnant in the subject or context,-

- (a) **"authority"** in relation to these rules, means the Federal Board of Revenue;
- (b) **"Convention"** means the Convention on the Contract for the International Carriage of Goods by Road (CMR), Geneva 1956, amended by Protocol to the CMR Geneva, 1978, generally referred to as CMR. Convention;
- (c) **"CMR consignment note"** means an agreement which regulates contractual relations between consignor, consignee and the carrier. It is not directly linked to TIR and is a consignment note which may be requested by national authorities. It is signed and stamped by the sender and the carrier and contains fields defined in Rule 986. It will be considered as a Customs documents in terms of section 2(kka) of the Customs Act 1969.
- (d) **"container"** means an article of transport equipment (i) fully enclosed to constitute a compartment intended for containing goods, (ii) of a permanent character and accordingly strong enough to be suitable for repeated use,(iii) specially designed to facilitate the transport of goods by one or more modes of transport without intermediate reloading, (iv) designed for ready handling, particularly when being transferred from one mode of transport to another, (v) designed to be easy to fill and to empty, and (vi) demountable bodies are to be treated as containers;
- (e) **"combination of vehicles"** means coupled vehicles, which travel on the road as a unit;
- (f) **"contracting party"** means consignee or consignor or the carrier;
- (g) **"import or export duties and taxes"** means Customs duties and all other duties and taxes, leviable at the time of import or export under the Customs Act, 1969 and any other law in force including default surcharge;

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 2039(I)/2022 4th November, 2022.

- (h) **"irregularity"** means breach, violation, non-observance or misuse of any provision of these rules;
- (i) **"national authorization committee"** means the committee headed by the Director Transit Trade, Karachi and comprising of representatives of the Ministry of Communications. Ministry of Commerce, Ministry of Interior and the Association, as notified by the Board;
- (j) **"person"** means both natural and legal persons and includes a company and association, a body of individuals whether incorporated or not; and
- (k) **"road vehicle"** means any rigid road vehicle, articulated vehicle, unaccompanied trailer or semitrailer including any power-driven road vehicle and any trailer or semi-trailer designed to be coupled thereto.