

**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 XLII**

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

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986. Information on the CMR consignment note: (1) The consignment note shall contain the following mandatory information:

- (a) the date of the consignment note and the place at which it is made out;
- (b) the name and address of the sender;
- (c) the name and address of the carrier;
- (d) the place and the date of taking over of the goods and the place designated for delivery;
- (e) the name and address of the consignee;
- (f) description of goods;
- (g) PCT code;
- (h) container number;
- (i) seal number;
- (j) kind of packages, the number of packages and their special
- (k) marks and numbers;
- (k) gross weight in Kgs;
- (l) charges relating to the carriage (carriage charges, supplementary charges, customs duties and other charges incurred from the making of the contract to the time of delivery);
- (m) the requisite instructions for Customs and other formalities; and
- (n) a statement that the carriage is subject to the provisions of these Rules.
- (2) Where applicable, the consignment note shall also contain the following particulars:

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.

- (a) a statement that trans-shipment is not allowed;
 - (b) the charges which the sender undertakes to pay;
 - (c) the amount of "cash on delivery" charges, if any
 - (d) a declaration of the value of the goods and the amount representing special interest in delivery;
 - (e) the sender's instructions to the carrier regarding insurance of the goods;
 - (f) the agreed time limit within which the carriage is to be carried out,
 - (g) a list of the documents handed to the carrier.
- (3) The parties may enter in the consignment note any other particulars which they may deem useful,