

**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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996. Responsibility for damage or loss of goods.- (1) The carrier shall be liable for the total or partial loss of the goods and for damage thereto occurring between the time when he takes over the goods and the time of delivery, as well as for any delay in delivery.

(2) The carrier shall, however, be relieved of liability if the loss, damage or delay was caused by the wrongful act or neglect of the claimant, by the instructions of the claimant given otherwise than as the result of a wrongful act or neglect on the part of the carrier, by inherent vie of the goods or through circumstances which the carrier could not avoid and the consequences of which he was unable to prevent.

(3) The carrier shall not be relieved of liability by reason of the defective condition of the vehicle used by him in order to perform the carriage, or by reason of the wrongful act or neglect of the person from whom he may have hired the vehicle or of the agents or servants of the latter.

(4) Subject to rule 997(2) to 997(5), the carrier shall be relieved of liability when the loss or damage arises from the special risks inherent in one more of the following circumstances:

- (a) use of open unsheeted vehicles, when their use has been expressly agreed and specified in the consignment note;
- (b) the lack of, or defective condition of packing in the ease of goods which, by their nature, are liable to wastage or to be damaged when not packed or when not properly packed;
- (c) handling, loading, stowage or unloading of the goods by the sender, the consignee or person acting on behalf of the sender or the consignee;
- (d) the nature of certain kinds of goods which particularly exposes them to total or partial loss or to damage, especially through breakage, rust, decay, desiccation, leakage, normal wastage, or the action of moth or vermin;
- (e) insufficiency or inadequacy of marks or numbers on the packages; or

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.

(f) the carriage of livestock.

(5) Where under this rule the carrier is not under any liability in respect of some of the factors causing the loss, damage or delay, he shall only be liable the extent that those factors for which he is liable under this article have contributed to the loss, damage or delay.