

**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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997. Exculpation of carrier regarding damage, loss etc.- (1) The burden of proving that loss, damage or delay was due to one of the acts specified in rule 996(2) shall rest upon the carrier.

(2) When the carrier establishes that in the circumstances of the case, the Loss damage could be attributed to one or more of the special risks referred to in Rule 996(4), it shall be presumed that it was so caused. The claimant shall, however, be entitled to prove that the loss or damage was not. in fact, attributable either wholly or partly to one of these risks.

(3) This presumption shall not apply in the circumstances set out in rule 996(4)(a), if there has been an abnormal shortage, or a loss of any package.

(4) If the carriage is performed in vehicles specially equipped to protect the goods from the effects of heat, cold, variations in temperature or the humidity of the air, the carrier shall not be entitled to claim the benefit of rule 996(4)(d), unless he proves that all steps incumbent on him in the circumstances with respect to the choice, maintenance and use of such equipment were taken and that he complied with any special instructions issued to him.

(5) The carrier shall not be entitled to claim the benefit of rule 996(4)(f) unless he proves that all steps normally incumbent on him in the circumstances were taken and that he complied with any special instructions issued to him.

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.