

**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- XLIII**

TRANSIT REGIME IN PAKISTAN

TAJIKISTAN-PAKISTAN TRANSIT TRADE RULES

Sub-Chapter-XII

Cross-stuffing of transit cargo at Karachi/Gwadar custom-ports and terminals and off-dock terminals

1062. Exercising option of cross-stuffing of transit cargo.-(1) The option of cross-stuffing of transit cargo shall be available to the owner of transit goods at the time of filing of GD.

(2) The option of exercising the option of cross-stuffing after out-of-charge of GD through an online request form, to be processed by CCS.

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 560(I)/2023 dated 5th May, 2023