

**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- XVI

Miscellaneous

1082. Cancellation of the Goods Declaration (GD).-(1) No Goods Declaration filed under rule 1042 shall be amended once Customs has begun processing the GD. GD cancellation shall be allowed in the following cases:

- (i) where the cargo has been short shipped; or
- (ii) where pre-arrival GD was filed but the cargo did not arrive at the Office of departure; or
- (iii) where a technical, legal, administrative or any other system constraint does not allow the GD to be processed as per the prescribed procedure.

(2) In all such cases, the trader or his authorized representative shall approach the appropriate officer of Transit Trade for cancellation of GD. Deputy or Assistant Director Transit Trade shall allow cancellation of GD on payment of usual fee.

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