

**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

1085. Auction of un-cleared transit cargo.-(1) If a request for transit and Customs clearance is not filed for the goods imported for transit within thirty days of its arrival at the port of entry or exit, a notice shall be sent to the importer or its agent on the address given in the shipping documents for clearance of goods from the port. If goods still remain on the port after sixty days of their arrival, a final notice shall be sent to the importer or his agent for clearing the same, otherwise the goods shall then be auctioned after ninety days of the first notice, unless the delay is attributable to the port authorities. Moreover, this procedure shall apply mutatis mutandis to confiscated goods.

(2) The sale proceeds shall be paid to the trader after deducting the expenses on account of auction, freight charges due to the custodian of the goods and duty and taxes payable in respect of such goods.

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