

**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:-]

.

²[**CHAPTER- XLIII**

TRANSIT REGIME IN PAKISTAN

TAJIKISTAN-PAKISTAN TRANSIT TRADE RULES

Sub-Chapter- XVII

Offences and Penalties of this Chapter

1090. Offences and Penalties.-Whosoever commits any contravention of the provisions of this chapter shall be liable to be proceeded, after due process of law, under section 156 (1)(64) of the Act.

(ANNEX-I)

[see rule 1021(2)]

WEBOC EXTERNAL USER REGISTRATION FORM

S. No.	Description	Information
1	User Type (Please tick the relevant one)	Business firm/Company Govt: Department/Mini s try Diplomatic/ UN Mission
2	Business Entity name	
3	Business Entity address	
4	Owner/Focal Person name	
5	Owner /Focal Person Telephone Number	
6	Owner/Focal Person Mobile Number	
7	Owner/Focal Person Email id	
8	Owner/ Focal Person Passport Number	
9	Owner/Focal Person Tax Identification No.	
10	Ministry of _____ Tajikistan (Approval Date)	

(ANNEX-II)

[see rule 1023(2)]

FORMAT OF THE ROAD TRANSPORT PERMIT

MINISTRY OF TRANSPORT, REPUBLIC OF TAJIKISTAN AND FEDERAL

- 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

BOARD OF REVENUE, ISLAMIC REPUBLIC OF PAKISTAN Authorization

For International Carriage of Goods by road

Under Agreement between the Government of the Republic of Tajikistan and the Government of the Islamic Republic of Pakistan on Transit Trade Between the Islamic Republic of Pakistan and the Republic of Tajikistan.

No.

Validity

Valid for one Journey



Bilateral Carriage	Transit passage	Third Country Carriage
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1. Border crossing point One entry One exit

2. Name and full address of the Carriers/ Transport Operator

3. Additional Information	Vehicle	Trailer (semi-trailer)
3.1 Registration Number		
3.2 Carrying Capacity		
3.3 Empty Vehicle Weight		

4. Special Remarks

5. Place, date of issue, signature and stamp

Stamp and Signature

(ANNEX-III)

[see rule 1037(2)]

(On appropriately stamped non-judicial paper)

**REVOLVING INSURANCE GURANTEE FOR IMPORTED GOODS IN TRANSIT BY
OWNER OF THE GOODS/CUSTOMS BROKER/TRANSPORT OPERATOR**

The Director of Transit Trade,

Directorate of Transit Trade

Custom House

Karachi.

Dear Sir,

WHEREAS Messrs..... having their registered office at
(herein after referred to as the foreign importer / Customs Agent / Transport Operator) are engaged in
the clearance / transportation of transit cargo within territory of Pakistan.

2. AND WHEREAS leviable duty and taxes assessed by CCS in respect of the transit goods shall be debited from the face value of the revolving insurance guarantee and the assessed amount shall be payable by the foreign importer / customs agent / transport operator, in case he fails to take the goods out of the territorial jurisdiction of Pakistan.

3. AND WHEREAS the Directorate General of Transit Trade (Customs Department) shall release goods on debiting an amount equal to the leviable duty and taxes involved on the goods from the face value of the revolving insurance guarantee.

4. NOW, THEREFORE, in consideration of the release of the imported goods, in-transit, to the foreign importer / customs agent / transport operator, we, Messrs do hereby bind ourselves with the President of Pakistan to pay to the Director of Transit Trade, the aforesaid guaranteed amount of duties and taxes and the surcharge thereon at the rate of fourteen percent per annum for the whole period on the amount or any part thereof remained un-paid from the date on which the in-transit goods are released to the importers.

5. **THE COMPANY ISSUING THIS GUARANTEE ALSO UNDERTAKES: -**

- (a) That the foreign importer / customs agent / transport operator shall pay to you the guaranteed amount in lump sum after demand.
- (b) That the foreign importer / customs agent / transport operator shall also pay to you the surcharge due on the involved amount at the rate of fourteen percent per annum.
- (c) That in the event of any default on the part of the foreign importer / customs agent / transport operator to pay the guaranteed amount on demand along with surcharge due as aforesaid, we, Messrs, shall pay to you the same immediately upon demand by Director of Transit Trade. On receipt of demand from the, Director of Transit Trade, it shall be considered by us as conclusive evidence of non-payment of the government dues plus surcharge, if payable by the importers.
- (d) That we do hereby agree to the payment of duty/taxes and surcharge on the amount chargeable from the date of clearance of goods till the date the payment is made, provided that you agree, on the request of the foreign importer / customs agent/ transport operator, not to take action under condition (6) (a) of this insurance guarantee.
- (e) That we do hereby agree and declare that in the event of any default in the payment of any sum stated above it may, without prejudice to any other remedy which may be available to you, be recovered by you under section 202 of the Customs Act, 1969.
- (f) That, notwithstanding anything contained in the foregoing, the guaranteed amount or any part thereof and surcharge, as aforesaid, shall immediately become payable to you.

6. **ADDITIONAL CONDITIONS OF THIS INSURANCE GUARANTEE ARE AS FOLLOWS:-**

- (a) Any notice may be given to the foreign importer / customs agent / transport operator by sending the same, by registered post, which shall be deemed to have been served at the time when it would have been received by the addressee in the ordinary course of the post.
- (b) The amount payable hereunder as principal or surcharge at the specified date may be declared and the same shall there-upon become due and payable immediately.

7. That this insurance guarantee is valid

upto.....

8. IN WITNESS WHEREOF we have This day of year 20 caused this guarantee to be signed under the official stamp in the presence of-

1.....

2.....

Manager

Officer

Witness:-

1.....

2.....

(ANNEX-IV)

[see rule 1044(4)]

TRANSPORT NOTE

(Information required against cargo destined for Tajikistan and vice versa)

IGM NO. _____ Date _____ Index No. _____ Port of Departure _____

AT-GD No. _____ Date _____ Office En-route _____

Discharged from Vessel/ Voyage	B/L No. and Date	Index No.
Container No.	Vehicle No.	Driver Detail
Manifested Gross weight	Manifested Net Weight	
Seal number of shipper/ Container yard	CCSU Seal No.	Tracker Number
Description of goods	Quantity	Nature of packing (Pallets, Packages, Cartons, Cases, Bags, Bales, Sheets, Pieces)
Name and telephone number of the carrier	Importer	Clearing agent
Route- i) Route I ii) Route II		
Certified that the details on this document are correct.	Certified that the above mentioned goods are sealed in my presence	Certified that the above mentioned goods have been received by Customs on_____
Signature with date and Stamp of the Carrier	Signature with date and Stamp of Customs Sealing Officer at Port of Sealing	 with seal intact. Signature with date and Stamp of Customs Sealing Officer at Port of Destination

(ANNEX-V)

[see rule 1049(1)]

DAILY RECONCILIATION STATEMENT OF OUT-GOING TRANSIT VEHICLES

FOR CUSTOMS STATION DATED

S. No.	Vehicle Registration No.	Description of goods	GD No.	GD date	Cross border authorization/ gate pass	Remarks (if pending)
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					No. & date	
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Signature: 1. Representative of Customs : Name & Signature
2. Representative of FC/ Pakistan Ranger : Name & Signature
3. Representative of Terminal Operator : Name & Signature

(ANNEX-VI)

[see rule 1054]

DESIGNATED RAIL AND ROAD ROUTES IN PAKISTAN

PORT OF ENTRY/EXIT PORT OF EXIT/ENTRY

Input/output port

Within the territory of the Islamic Republic of Pakistan

FROM/TO

FROM/TO

Within the territory of the Islamic Republic of Pakistan by rail:

In the territory of the Islamic Republic of Pakistan by way of rail:

1. Port of Karachi / Port Qasim Azakhel (Torkham) terminal railway
2. Port of Karachi / Port Qasim Chaman railway terminal.
3. Port of Karachi / Port Qasim From Quetta to terminal Taftan railway. *during operational

With the territory of the Islamic Republic of Pakistan by road:

1. Karachi - Hyderabad - Sukkur - Multan - Faisalabad - Pindi Bhattian - Rawalpindi- Azakhel- Jamrud Terminal - Torkham (BCP with Afghanistan).
2. Karachi - Hyderabad - Rotodero - D.G. Khan - D.I. Khan - Kohat - Peshawar - Jamrud Terminal - Torkham.
3. Karachi - Bela - Khuzdar - Kalat - Quetta - Chaman (border crossing point with Afghanistan).
4. Karachi/Port Qasim - Hyderabad - Rotodero - D.G. Khan - D.I. Khan - Kohat - Bannu Meramshah - Ghulam Khan (border crossing point with Afghanistan).
5. Karachi - Hyderabad- Sukkur - Multan - Faisalabad - Pindi Bhattian - Rawalpindi - Nowshehra - Chakdara - Chitral - Garam Chashma - DorahPass (border with Afghanistan/Wakhan).
6. Gwadar - Turbat - Hoshab - Panjgur - Naag - Besima - Sorab - Kalat - Quetta - Chaman.
7. Gwadar - Turbat Hoshab - Panjgur - Naag - Besima - Khuzdar - Rotodero-D.I. Khan - Kohat - Peshawar - Jamrud Terminal - Torkham.
8. Gawadar - Pasni - Ormara - Liari - Karachi - Rotodero - D.I. Khan - Kohat - Peshawar - Jamrud Terminal - Torkham.
9. Gwadar-Turbat - Hoshab - Panjgur -Naag -Besima -Khuzdar - Rotodero - D.1. Khan - Kohat - Peshawar - Jamrud Terminal - Torkhum.
10. Gwadar - Pasni - Orrnara - Liari - Karachi - Rotodero-D.I. Khan -Kohat - Bannu - Meranshah - Ghulam Khan.
11. Gwadar - Turbat - Hoshab - Panjgur - Naag - Besima - Khuzdar - Rotodero - D.I. Khan - Bannu - Meranshah - Ghulam Khan.
12. Gwadar Turbat - Hoshab - Panjgur - Naag - Kalat - Quetta - Job - Meranshah - Ghulam Khan.

13. Gwadar Turbat - Hoshab Panjgur - Naag - basirna - Khuzdar - Rotodero – D.I. Khan - Kohat - Peshawar - Chakdara-Chitral-Garam - Chashma- DorahPass (border with Afghanistan/Wakhan).
14. (border crossing point with China) Khunjab - Sost Chilas - Mansehra - Hassanabdal - Peshawar - Jamrud Terminal - Torkham.
15. Gwadar- Gabd (border crossing point with Iran).
16. Karachi/Port Qasim - Layari- Ormara - Pasni - Gabd).
17. Gwadar - Turbat - Mand (border crossing point with Iran).
18. Karachi/Port Qasim - Khuzdar-Dalbandin-Taftan (border crossing point with Iran).

****Vehicle-to-vehicle transfers are prohibited during transit through Pakistan except at Jamrud, Torkham Azakhel and Chaman terminals.**

Through the territory of the Republic of Tajikistan by rail:

FROM/TO

FROM/TO

1. Hoshandi Khatlon Terminal
2. Palchtaabad, Dushanbe terminal
3. Spitamen terminal Khujand
4. Istiklal terminal of Khujand

On the territory of the Republic of Tajikistan by road:

1. Border with Afghanistan - Panji Poyan crossing (Khatlon region) - Kulma crossing - Badakhshan highway (Badakhshan province) - Chinese border.
2. Border with Afghanistan - Panji Poyan crossing (Khatlon region) - Iskhoshim crossing - Badakhshan highway (Badakhshan region) - Afghan border.
3. Border with Afghanistan - Panji Poyan crossing (Khatlon region) - Karamik crossing - border with Kyrgyzstan
4. Border with Afghanistan - Panji Poyan crossing (Khatlon region) - Gulistan crossing (Sughd region) - Kyrgyz border.
5. Border with Afghanistan - Panji Poyan crossing (Khatlon region) - Patar crossing (Sughd region) - Uzbekistan border.
6. Border with Afghanistan - Panji Poyan crossing (Khatlon region) - Fatehabad crossing (Sughd region) - Uzbekistan border.
7. Border with Afghanistan - Panji Poyan crossing (Khatlon region) - Sarazm crossing (Sughd region) - Uzbekistan border.
8. Border with Afghanistan - Panji Poyan crossing (Khatlon region) - Dosti crossing - border with Uzbekistan border.
9. Border with Afghanistan - Iskhoshim checkpoint (Badakhshan region) - Karamik checkpoint - Kyrgyz border.
10. Border with Afghanistan - Iskhoshim crossing (Badakhshan region) - Gulistan crossing - highway (Sudg province) - Kyrgyzstan border.
11. Border with Afghanistan - Iskhoshim crossing (Badakhshan region) - Dosti crossing - Uzbekistan border.
12. Border with Afghanistan - Iskhoshim crossing (Badakhshan region) - Patar road crossing - (Sudg province) - Uzbekistan border.

13. Afghanistan border - Ishkoshim crossing (Badakhshan region) - Fatehabad crossing - highway (Sughg province) - Uzbekistan border.
14. Afghan border - Ishkoshim crossing (Badakhshan region) - Sarazm crossing - highway (Sughg province) - Uzbekistan border.
15. Afghan border - Ishkoshim crossing (Badakhshan region) - Panji Poyan crossing - highway (Khatlon province) – Afghan border.

(ANNEX-VII)

[see rule 1055]

MANIFEST FOR INCOMING VEHICLE CARRYING EXPORT TRANSIT

CARGO FOR BORDER STATION (NAME)

1	Type of cargo i.e., transit/empty vehicle/empty returning transit container/empty new container	
2	Importer Name & Address in	
3	Consigner name and address (In Tajikistan)	
4	Name of the driver	
5	CNIC/ Passport Number of Driver	
6	Vehicle Registration Number	
7	Chassis Number	
8	Permit number No. & date (in case of Tajik registered vehicle)	
9	Container Number (if applicable)	
10	CMR/Builty/Barnama No. & Date (Please attach a copy)	
11	Description of Goods	
12	Weight of the goods.	
13	No. of packages / bags etc.	
14	Description of vehicle (Axle Load e.g. 6 wheeler, 10 wheeler etc.)	
15	Time /Date, place.	

Signature/Thumb Impression

Person Incharge of the vehicle.

For Official Use

Transit (incoming) Manifest No. _____ (to be allowed by gateofficer)

Time of entry of vehicle _____ (0000 hours)

Date of _____

Received by _____

(Name & Signature of Customs Officer)

(ANNEX-VIII)

[see rule 1056]

DAILY RECONCILIATION STATEMENT OF INCOMING VEHICLES TRANSPORTING TRANSIT CARGO FOR CUSTOMS STATION

..... DATED

S. No.	Vehicle Registration No.	Entry date	Description of goods	GD No.	GD date	Remarks (if pending)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Signature: 1. Representative of Customs : Name & Signature

- | | | | |
|----|-------------------------------------|---|------------------|
| 2. | Representative of FC | : | Name & Signature |
| 3. | Representative of Terminal Operator | : | Name & Signature |

(ANNEX-IX)

[see rule 1064]

Table - I

- (a) Acetic anhydride
- (b) N-Acetylanthranilic acid
- (c) Ephedrine
- (d) Ergometrine
- (e) Ergotamine
- (f) Isosafrole
- (g) Lysergic acid
- (h) 3,4-Methylenedioxyphenyl- 2 Propanone
- (i) Norephedrine
- (j) 1-Phenyl-2-propanone
- (k) Piperonal
- (l) Potassium permanganate
- (m) Pseudoephedrine
- (n) Safrole
- (o) Iodine
- (p) Alpha - Phenylacetoacetonitrile (AFAAN) - (ARFF N)
- (q) 4-phenethyl - N - phenethylpiperidine (ANFP) - (AN PP)
- (r) N -phenethyl-4-piperidone (NFP) - (NRR)
- (s) Phenyl acetate (phenylacetic acid)
- (t) Ephedra herb - all species containing ephedrine and pseudoephedrine
- (u) 3,4 -methylenedioxyphenyl-2-propanonemethylglycidate
- (v) 3,4 -methylenedioxyphenyl-2-propanonemethylglycidic acid
- (w) Methyl-alpha-phenylacetoacetate (MAFA)
- (x) Alpha-phenylacetoacetamide (AFAA)

Table - II

- (a) Acetone
- (b) Anthranilic acid
- (c) Ethyl ether
- (d) Hydrochloric acid
- (e) Methyl ethyl Ketone
- (f) Phenylacetic acid
- (g) Piperidine

- (h) Sulphuric acid; and
(i) Toluene

(ANNEX-X)

[see rule 1075(b)]

REVOLVING INSURANCE GUARANTEE NO. _____ DATED _____
FOR RS. _____ EXPIRY DATE _____

Whereas in accordance with the Public Notice No. _____ dated _____ issued by the Director Transit Trade Customs House, Karachi, vide C. No. _____ dated to M/s. _____ act as approved TRANSPORT OPERATOR in terms of the above public notice for transportation of transit goods from Karachi Port to other customs stations throughout the country, We M/s. do hereby bind ourselves and our heirs, successors and assignees jointly and severally with the President of Pakistan to pay to the Director of Transit Trade any amount payable as Customs duty, sales tax, surcharges regulatory duty or any other levy at the time at the time in-force in addition to fine and penalties which may be imposed by the said Director of Transit Trade for contravention of the conditions contained in the said public notice by the said transport operator as referred herein above.

Now the condition of this guarantee is such that if M/s fails to discharge their responsibilities in the light of the said public notice in any manner whatsoever and in default falls to pay the amount of duties and taxes etc., in addition to fine and penalties which may be demanded by the Director of Transit Trade, We, M/s. or our successor shall pay to the Director of Transit Trade, Karachi the demanded amount within fifteen days from the date such demand is raised by the Director of Transit Trade, failing which a compensation at the rate of twenty percent per annum shall be paid - ipso facto - from the date when the actual demand is made by the Directorate of Transit Trade.

This guarantee shall remain in force till the above-mentioned liabilities of the transport operators are completely discharged to the entire satisfaction of the Director of Transit Trade.

It is also specially agreed that the above guaranteed amount may be recovered under section 202 of the Customs Act, 1969, and rules, made thereunder in case the insurance company fails to pay the said amount of revenue.

This Revolving Insurance Guarantee is in accordance with the Public Notice No. _____ dated _____ issued by the Director of Transit Trade, Karachi.

(ANNEX-XI)

[see rule 1078]

APPLICATION FORM FOR REGISTRATION OF A SINGLE VEHICLE

FOR
TRANSPORT OF TRANSIT GOODS

Photograph
of the owner

The Director,
Directorate of Transit Trade,
.....

I hereby apply for the registration of vehicle to transport transit goods in terms of rule 970 of the Customs Rules, 2001 for a period of one year. The particulars of the applicant and vehicle are given below:-

1	Name of owner	
2	Nationality	
3	Present address	
4	Permanent address	
5	CNIC No.	
6	Vehicle Registration No.	
7	Vehicle Make and Model	
8	Vehicles Chassis No.	
9	Vehicle Engine No.	
10	Affidavit of good performance	

I/We hereby declare that the particulars furnished in this application are correct and I/We have read the relevant Customs Rules and I/We agree to abide by them.]