

**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-XLVI

TRANSIT REGIME IN PAKISTAN

AZERBAIJAN-PAKISTAN TRANSIT TRADE RULES

Sub-Chapter-IV

**Procedure for furnishing of Customs Security/Revolving
Insurance Guarantee and its related matters**

1155. Procedure for assessment of transit items in GD.-(1) After filing of GD, the Customs Computerized System (CCS) shall ascertain the value of transit goods as per values of these items maintained in the valuation database.

(2) After ascertaining values, the Customs Computerized System (CCS) shall assess leviable duty and taxes on transit goods as applicable on these items as per Pakistan Customs Tariff. The amount of leviable duty and taxes on transit goods so assessed through the Customs Computerized System at the office of departure shall cover all import levies.

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 25(I)/2025, dated 16th January, 2025.