

**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-V

Importation of Transit Goods

1159. Filing of goods declaration for transit cargo at the office of departure at custom-ports and terminals at Karachi, Port Muhammad Bin Qasim and Gwadar.-(1) The transit cargo shall not be subjected to payment of import or export duties and taxes provided the activities are in conformity with these rules.

(2) The transit cargo shall be distinctly manifested as such in the IGM or carrier declaration uploaded electronically in the Customs Computerized System by the shipping line or its agent. The importer's country name and address shall be of the said foreign country for which goods are intended to be imported.

(3) A true GD, giving therein complete and correct particulars of such goods, shall be filed by the trader or his authorized customs agent or the bonded carrier (having valid clearing agent license). In case, a GD is filed by the trader or his customs agent, he shall nominate the bonded carrier including details of transport unit at the time of filing:

Provided that if a container is selected for examination, the details of bonded carrier or transport unit can be modified by the customs agent or bonded carrier.

(4) The trader or his agent (customs agent or bonded carrier) at the time of filing the GD, shall ensure that sufficient credit or financial coverage is available in their revolving insurance guarantee account maintained with customs or furnish GD wise insurance guarantee, to cover the leviable duty and taxes on transit goods within territory of Pakistan.

(5) The trader or his agent (customs agent or bonded carrier) shall upload scanned copies of following original documents, at the time of filing of GD:

- (a) invoice;
- (b) bill of lading; and
- (c) packing list.

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.

(6) The RMS will select upto 2% of GDs for assessment by the Appraising Officer. The Appraising Officer shall scrutinize the GD and the attached documents and shall satisfy himself that the GD is in order and that there is no mis-declaration. In case of any discrepancy, he may recommend the respective Assistant Director or Deputy Director for examination of consignment.

(7) The Customs Computerized System (CCS) shall send an email or SMS to the concerned person regarding the amount deducted from revolving insurance guarantee and the balance available in Customs security for future transit operations.