

**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

1160. Processing of transit cargo at the office of departure at customs-ports and terminals at Karachi, Port Muhammad Bin Qasim and Gwadar.-(1) After filing of GD, the RMS on the basis of the risk profiling of the users and selectivity criteria, shall select upto 5% consignments of transit goods for scanning, while rest of the consignments shall be marked as -Green-wherein no scanning or examination shall be required and these GDs marked as -Green-will be out-of-charged by the system and marked to terminal operator for delivery.

(2) In cases where containers are selected for scanning by RMS, a message shall be sent by the Customs Computerized System (CCS) to the terminal operator to conduct the scanning and upload the image of such container in the system against the respective IGM and index No./GD No. and date.

(3) Customs Computerized System (CCS) shall mark the GD to the concerned Appraising Officer for reviewing scanned images. An image database shall be maintained in the Customs Computerized System (CCS) by the Directorate General of Reforms and Automation for comparison of the scanned images of different items. In case, any discrepancy is noticed, the Appraising Officer shall record his remarks in the system and the container shall be marked for examination subject to the approval from respective Assistant Director or Deputy Director.

(4) In case of over-sized, bulk and break-bulk cargo, where scanning is not possible, such goods may be examined subject to approval from respective Assistant or Deputy Director.

(5) All consignments marked for examination, shall be first weighed and weight slip shall be uploaded alongwith examination report. The selected consignment shall be examined hundred percent and the examining officer shall compare the items examined with the packing list and feed his report in the Customs Computerized System (CCS).

(6) In case, on examination, the goods are found as per declaration, the examining officer shall out-of-charge the GD under intimation to the concerned Appraising Officer and Assistant

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.

Director or Deputy Director through the system. The GD shall be forwarded to the respective terminal operator and sealing officer for delivery and sealing of container respectively.

(7) While in cases, wherein there is a difference between the declaration in GD and goods found on physical examination, GD shall be marked by the examiner to the Appraising Officer for further action as under the law i.e., framing contravention in case of mis-declaration or rectification of the mistake with the approval of concerned Assistant Director or Deputy Director.

(8) Any transit GD marked as "Green" by the RMS can only be examined with prior written approval of the concerned Director of Transit Trade alongwith recording of these remarks in the system and outcome of all such examinations shall also be forwarded to the Director General Transit Trade for record.