

**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-VI

Loading, sealing and gate-out at the office of departure

1161. Completion of sealing and installation of tracking devices with respect to transit cargo at the office of departure at customs-ports and terminals at Karachi, Port Muhammad Bin Qasim and Gwadar.-(1) Upon completion of all Customs formalities, the GD shall be assigned to the bonded carrier for feeding of carrier information including vehicle registration number or railway wagon number, driver's name, and other particulars, if not already provided at the time of filing of GD, as required by the system.

(2) Before the cargo is allowed "Gate out" by the terminal operator or the Customs staff, as the case may be, it shall be presented to the Customs Containerized Sealing Unit or the Customs sealing staff for affixing of machine-readable seals and feeding of the seal number and other relevant information in the system.

(3) The tracking devices shall be affixed on the doors of containers with a seal, carrying transit cargo, by a tracking company licensed by the FBR in accordance with the prescribed procedure. The representatives of the tracking company shall verify that the tracker installed in the prime mover and the tracking devices affixed on doors or at the top of the containers, using a long wire through the door hinges of containers, have been synced or synchronized with each other and all devices are in working condition.

(4) The sealing staff shall verify the installation of the tracking devices on containers and upload images of the seals, tracking devices, vehicles, and the containers in the system and shall generate three copies of the transport note on the prescribed format as given in (Annex-IV) for handing over to the carrier. Each copy of the transport note shall be signed by the Customs sealing staff for distribution as under:-

- (a) first copy shall be retained by the sealing staff;
- (b) second copy shall be handed over to the driver of the transport unit who will submit the same to the gate in staff of the office en-route i.e., Torkham, Chaman etc.; and
- (c) third copy shall be retained by the representative carrier for his record.

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.

(5) The containers of transit cargo shall be loaded on trucks in such manner that their door sides shall be securely placed against the truck driver's cabin. While in case of two 20 feet containers, the doors of both the containers shall face each other. Similar precautions shall be taken to the possible extent, in case of containers of transit cargo transported by Pakistan Railways.

(6) The terminal operator or the Customs staff, as the case may be, shall allow gate out to the cargo in transit on receipt of the Seal Verification Mechanism message through EDT. Where EDT messaging has not yet been established, the Customs staff shall allow gate out on completion of the sealing event in the system.

(7) The terminal operator shall enter the weight of the container, bulk, break-bulk cargo at the time of gate out for onward communication to the Customs Computerized System through EDT. Upon the completion of gate out event, terminal operator shall send "GTO" message to the Customs Computerized System.