

**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-VII

Verification at office en-route

1164. Processing of vehicles transporting transit cargo at the office en-route.-(1) On arrival of the transport unit at the office en-route, the consignment shall be subjected to scanning on risk management selectivity criteria and 100% weighment. Gate-in shall be carried out both by the Customs gate-in officer and terminal operator.

(2) In case a discrepancy is noticed in the scanned images or there is a difference of more than 7.5% in the two weighments carried out at Karachi or Gwadar and Chaman, Torkham or Ghulam Khan, examining Officer shall generate a discrepancy report and the consignment shall be marked for examination by the system.

(3) If on examination, transit goods are found as per declaration, the examining officer shall submit a report to the concerned Superintendent or Principal Appraiser for allowing cross-border of the cargo.

(4) While in case of any shortage in the quantities as declared in GD, the bonded carrier/transport operator shall be proceeded under relevant provisions of Customs Act, 1969 and the rules made thereunder.

(5) Any amendment in the gate-in particulars in the system arising due to accident or breakdown of the vehicle shall only be fed in the system upon approval of the concerned Deputy or Assistant Director at the Office en-route.

(6) The Customs staff shall perform following tasks with respect to out-going transit cargo, namely:-

- (a) verify the container number, or railway wagon number, and the registration number of the transport unit or trailer or rolling stock and cross check it with transport note;
- (b) check the seals affixed thereto including PCCSS seal and reconcile them with transport note;
- (c) do electronic reconciliation through system;

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.

- (d) inspect the seal for any tampering etc. and enter the relevant information in the system; and
 - (e) allow cross-border of transit cargo, if everything is in order.
- (7) In case, the seals are found to be broken, damaged, or tampered with or in case of any suspicion, the inspector or examiner shall generate a discrepancy report and the consignment shall be marked for examination by the system.
- (8) If no discrepancy is found in the cargo and there is no evidence of tampering of the container, the goods shall be processed for exit from Pakistan's territory as per specified procedure through cross-border authorization mechanism.
- (9) At office en-route the sealing information shall be entered in the computer system on real time basis by the appropriate officer to confirm that the transit goods have been received at office en route and seals are in order.
- (10) The designated officer of Customs, after allowing cross-border shall issue three copies of cross-border authorization for individual transport unit. The officials of Customs, Frontier Corps and terminal operator posted at Zero-line shall collect one copy of cross-border authorization for ensuring cross-border of the vehicle alongwith transit cargo.
- (11) The Customs officer posted at Zero-line of the border shall take a photo of the vehicle showing its exit from Pakistan. Photo shall be taken in such a manner that vehicle's registration number and container number are visible. The photo or photos shall be uploaded in WeBOC System against the respective GD.
- (12) Terminal operator shall install CCTV cameras at Zero-line and shall do video recording 24x7 and submit such video recordings to Transit Office on each Monday.