

**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

1165. Procedure for verification of cross-border event and crediting of amount equal to leviable duty and taxes to Revolving Financial Security or release of GD wise financial guarantee for Azerbaijan transit goods imported through the custom-ports and terminals.-(1) When the transit goods imported through a customs port or terminal reach at the Zero-line or exit gate at the office en-route (Torkham, Ghulam Khan or Chaman etc.), the copy of cross-border authorization shall be collected by the Cross Border Verification Officer. While, other copies of cross-border authorization shall be collected at the zero-line by the officials of Frontier Corps and terminal operator respectively, to ensure cross-border of the vehicle and cargo.

(2) After exit of the vehicle, the Cross Border Verification Officer shall perform following actions to verify the cross-border of transit cargo and thus to confirm the completion of transit operation in Pakistan;

- (a) upload a scanned copy of cross-border authorization in the Customs Computerized System (CCS);
- (b) upload a photo of the vehicle while exiting Pakistan; and
- (c) record cross-border event in the Customs Computerized System (CCS).

(3) Upon confirmation by the cross border verification officer, the system shall credit the amount deducted from the face value of revolving insurance guarantee at the time of filing of GD at Karachi. The Customs Computerized System (CCS) shall send an email or SMS to the concerned person regarding the crediting of the said amount to revolving insurance guarantee.

(4) In case of GD wise insurance guarantee, the system shall mark the GD to the security officer at the office of departure, who shall view and verify the documents, enter the particulars in the system and release the security:

Provided that when Electronic Data Interchange between Azerbaijan and Pakistan is established and notified by the Board, insurance guarantee shall be released or the amount shall be

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.

credited in the revolving Insurance guarantee, upon electronic acknowledgment of the arrival of goods by Azerbaijan Customs.