

**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-VIII

Reconciliation of Transit Cargo

1166. Reconciliation of outgoing vehicles transporting transit cargo.-(1) Every day, at the end of the day, all cross-border authorizations collected by customs authorities as well by Frontier Corps and terminal operator shall be reconciled to ensure that all transport units which were issued gate-passes, have crossed the border as per **(Annex-V)**.

(2) The daily transit statements reconciled jointly shall be countersigned by the concerned Assistant or Deputy Director incharge of the exit gate. In case of any discrepancy, the incharge of customs station shall initiate action under the relevant provisions of the Customs Act, 1969.

(3) A weekly summary of reconciliation shall be forwarded to the respective Director to keep him updated. All concerned authorities i.e., Customs, Frontier Corps or Pakistan Rangers and terminal operator shall keep the original record of import manifests and cross-border authorizations for a period of five years and shall make it available if required by Customs or Audit authorities.

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.