

**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

1167. Re-conciliation of transit cargo by office of departure.-(1) The Directorate of Transit Trade of departure shall be responsible to monitor the movement of transit cargo across territory of Pakistan.

(2) The Directorate of Transit through the system, shall ensure that all vehicles transporting transit cargo have reached the office en-route within stipulated time as given in the rules and confirmed through gate-in event in the system.

(3) In case, a vehicle is delayed en-route than stipulated time of ten days, the Directorate of Transit Trade shall inform the respective exit Directorate of Transit and Control Room of Tracking and Monitoring Center to ascertain the location for appropriate action as required under the rules.

(4) The Directorate of Transit Trade shall issue a consolidated re-conciliation statement of all the consignments of transit goods actually dispatched during the month preceding the last month for transit to Azerbaijan and duly confirmed by the relevant Government entities at the Zero-line after crossing border. In case of any discrepancy, the office en-route shall be informed to take further steps under Customs Act, 1969 and the rules made thereunder.

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.