

**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-IX

Prescribed routes, monitoring and time limits

1170. Prescribed time limits for movement of transit goods.-(1) The cargo in transit shall cross the border or depart from the country, as the case may be, within ten days from the feeding of the gate-out event in the Directorate of Transit Trade departure and within two days of the feeding of gate-in in the en-route Directorate of Transit Trade. The system shall auto-block the carrier who failed to deliver the cargo within the prescribed time.

(2) The carrier shall provide cogent reasons such as an accident, mechanical breakdown etc. for causing delay en-route and submit a request to the concerned Assistant or Deputy Director for his consideration. The Assistant Director or Deputy Director after satisfying himself, shall de-block the bonded carrier in the system.

(3) All consignments that fail to arrive at the Office en-route within the prescribed time limit shall be visible to the concerned Deputy or Assistant Director for initiating necessary legal action as stipulated in rule 1170.

(4) In case, it is proved to the satisfaction of the office of departure that a transit consignment could not reach its destination whether fully or partially, necessary action may be initiated against the transport operator for poor performance. Such type of consignments shall be scanned and examined 100%, if required so. In case of any pilferage or shortage in quantities as declared in GD, legal action shall be initiated to enforce the Customs security to recover Government duty and taxes involved without any delay, as laid down under rule 1157.

(5) In case, when a transit cargo consignment consists of two or more vehicles, it shall be processed at office en-route as under:

- (a) each individual transport unit, after gate-in at Port of exit, shall be allowed cross-border after completing customs formalities;
- (b) the cross border verification officer shall keep record of cross-border authorization and exit all such vehicles or containers against their respective GD No. and date; and

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.

- (c) the security shall only be released or requisite amount credited to the Revolving Insurance Guarantee, when all the vehicles or containers in the particular GD complete the cross-border formalities and the said information is entered into Customs Computerized System (CCS).