

**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-X

Procedure in respect of Azerbaijan transit export destined for other countries via Karachi custom-ports and terminals, Port Muhammad Bin Qasim and Gwadar Port

1172. Procedure at Land Border Stations in case of Azerbaijan export transit cargo to other countries via Karachi and Gwadar Customs-Ports and Terminals.-(1) On arrival of Transport unit carrying Azerbaijan exports at Land Border Station, the driver of the vehicle shall submit export manifest in the form (**Annex-VII**) describing therein requisite details such as vehicle registration No., container number, description of goods etc. One copy to be submitted to the LEA at Zero-point, one copy to terminal operator and one copy to Customs.

(2) The gate in officer shall process gate in of the vehicle and goods in the system on real time basis after recording of import manifest information.

(3) After, gate-in, all vehicles shall be weighed and scanned. Both weighment and scanning information shall be uploaded in the Customs Computerized System (CCS). At the time of scanning, the Information given in import general manifest may be verified. In case of any doubt, vehicle/cargo shall be marked for examination.

(4) TG-GD shall be filed by the exporter or his authorized agent against the index Number generated by the system. The following documents shall be uploaded in the system along with the TG-GD:-

- (a) commercial invoice;
- (b) packing list;
- (c) certificate of origin verified by Azerbaijan Customs;
- (d) copy of Export GD of Azerbaijan;
- (e) quarantine certificate (if required);
- (f) any other certificate / document (if required); 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.

(g) road transport permit (in case of Azerbaijan vehicle).

(5) At the time of scanning, the customs officer, can mark the cargo for physical examination for further clarity of description of goods. The customs officer shall examine the cargo and upload his report alongwith sufficient number of photographs in the system.

(6) After examination of the goods the TG-GD shall be marked for assessment of the goods by the system, as per values of the goods maintained in the valuation data-base and the system shall debit the requisite amount of duty/taxes from the face value of the insurance guarantee.

(7) After examination of the cargo, the transport unit shall be sealed properly by the sealing officer alongwith feeding of sealing information in the system as well. He shall also issue transport note as given in **(Annex-IV)**. The cargo shall be gate out by the gate out officer after affixing of tracking device. The gate out officer shall further ensure that tracker so affixed is working and synced with the PMD device.