

**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**

1173. Reconciliation of all incoming and outgoing vehicles.-Everyday in the morning, the representatives of Customs, Frontier Corps and terminal operator shall reconcile all the export manifest of the incoming vehicles of the previous day with a system generated list that GDs have been filed for all incoming vehicles as per **(Annex-VIII)**. In case GD is not filed within forty-eight hours of the arrival of the vehicle, the reasons may be ascertained by Customs for late filing of GD including verification of location of the vehicle inside the custom station or terminal.

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.