

**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

1174. Receipt and Processing of Azerbaijan Export Transit Cargo at customs-ports and terminals.-(1) The cargo on reaching upon Karachi, Port Qasim or Gwadar custom-ports and terminals shall be gated in by the customs staff After gate in all the cargo shall be marked for weighment by the system. If discrepancy in the two weights i.e., one carried out at Torkham, Chaman etc. and the other carried out at Karachi/Gwadar, is more than 10%, the cargo shall be subject to examination.

(2) Upto 5% of the cargo, arriving from Torkham/Chaman, shall be marked for scanning, on the basis of RMS. In case of any discrepancy, the cargo shall be subjected to examination.

(3) Such transit cargo shall also be marked for examination wherein serious tracker one door alert, multiple route deviation or multiple locations alerts have been generated en-route.

(4) In case, the transit cargo is loaded in a container other than that of a shipping line, the cargo shall be allowed for trans-loading to the concerned shipping line container. The trans-loading shall be done in the presence of Customs staff and report shall be uploaded in the system by an officer not below the rank of Principal Appraiser or Superintendent. The trans-loading/ cross-stuffing of export transit cargo into shipping line containers may also be allowed to take place at designated off-dock terminals.

(5) The cargo shall then be allowed to export and after receipt of consignment shipped EDT message from the terminal operator, the system shall automatically credit the amount to the revolving insurance guarantee, debited at the time of departure from land border station.

(6) The Deputy or Assistant Director of land border station shall monitor all the data of all the GDs and vehicles and shall identify the vehicles which have not completed the transit journey within stipulated time. The officer shall inquire the whereabouts of the vehicle from the tracking company and respective Directorate of Transit Trade and take appropriate action accordingly.

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.

(7) case of non-receipt of MR number within a month time or in case of any pilferage of cargo the insurance guarantee shall be encashed for recovery of Government Revenue involved therein.