

**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-XI

Transit through railways

1175. Procedure for transportation of transit cargo at office of departure-Karachi.-(1) The Customs clearing agent, at the time of filing of GD shall declare that the transportation of transit cargo shall be made through railways.

(2) A message shall be forwarded to arrange the loading of transit container(s) to the railway's cargo train.

(3) Before loading to the cargo trains, the transit containers shall be presented to the Customs Containerized Sealing Unit (CCSU) or the Customs sealing staff for affixing of machine-readable seals and feeding of the seal number and other relevant information in the system.

(4) The tracking devices shall be affixed on the doors of containers with a seal, carrying transit cargo, by a tracking company licensed by the FBR in accordance with the prescribed procedure. The representative of the tracking company shall verify that all the tracking devices affixed on doors of containers are in working condition.

(5) The sealing staff shall verify the installation of the tracking devices on containers and upload images of the seals, tracking devices and the containers in the system and shall generate three copies of the transport note on the prescribed format (as **given Annex-IV**) for handing over to the carrier. Each copy of the transport note shall be signed by the customs sealing staff for distribution as under:-

- (a) first copy shall be retained by the sealing staff;
- (b) second copy shall be handed over to the incharge of cargo train who shall submit the same to the gate in staff of the office en-route i.e., Azakhel, Chaman railway terminal; and
- (c) third copy shall be retained by the representative carrier for his record.

(6) The containers of transit cargo shall be loaded on railway flat wagons in such manner that door side of both the containers shall face each other.

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) The terminal operator or the customs staff, as the case may be, shall allow gate out to the cargo in transit on receipt of the Seal Verification Mechanism message through EDI. Where EDI messaging has not yet been established, the customs staff shall allow gate out, on completion of the sealing event in the system.

(8) The terminal operator shall enter the weight of the container, bulk, break-bulk cargo at the time of gate out for onward communication to the Customs Computerized System through EDI. Upon the completion of gate out event, terminal operator shall send "GTO" message to the Customs Computerized System.