

**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

1176. Procedure for Azerbaijan Import transit Cargo at Railway Station Azakhel (Nowshera) and Chaman (Quetta).-(1) Upon receipt of the Azerbaijan import transit cargo through Railways from customs-ports and terminals at Railway station, the cargo shall be processed as per following procedure,-

- (a) the cargo upon reaching at Railway station shall be gated in by the terminal operator (Railways Authorities);
- (b) after gate in, the cargo shall be marked for weighment;
- (c) after weighment, the customs staff shall verify the seal / doors of the containers and shall ensure the tracker affixed on the container is working;
- (d) after seal verification, the system shall mark the cargo to terminal operator;
- (e) the terminal operator or Customs clearing agent shall enter details of the vehicle and transport operator tasked for onward journey to the customs border station;
- (f) the system-based handing over of cargo by Railways shall be done which will be taken over by the authorized carrier in the system;
- (g) the details of vehicle and transport operator shall be verified at the Railways terminal exit gate by customs officer;
- (h) subsequently the cargo shall start its journey towards Land Border station; and
- (i) on reaching at land border station, the cargo shall be dealt exactly in the manner as per procedure prescribed in rule 1164.

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.