

**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-XII

**Cross-stuffing of transit cargo at Karachi/Gwadar custom-ports and
terminals and off-dock terminals**

1180. Places authorized for cross-stuffing of containerized transit cargo.-(1) Cross stuffing of containerized transit cargo shall be allowed both inside custom ports and terminals at especially demarcated areas and at designated off-dock terminals.

(2) Cross stuffing shall take place under Customs supervision from one container to another container of the same size i.e., 20 feet into 20 feet and 40 feet into 40 feet.

(3) Cross-stuffing of transit cargo may also be allowed into such vehicles approved for transportation of cargo under TIR regime.

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.