

**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**

1184. Time-duration limits for inter-port movement of transit cargo from custom-ports and terminals to Off-dock Terminals.-(1) The transit cargo containers destined to off-dock terminals for the purpose of cross-stuffing, shall reach at the entry gate of the Off-dock terminal within five hours from their time of exit from a custom-ports and terminals.

(2) The system shall block the bonded carrier in case of delayed receipt of cargo beyond the prescribed time limit.

(3) In cases, wherein the Assistant or Deputy Director (IP) finds no cogent reason for delayed receipt of the cargo beyond the prescribed time, he shall recommend necessary legal action against the concerned bonded carrier to licensing authority.

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.