

**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**

1185. Receipt of the departed cargo at Off-Dock Terminals.-(1) On arrival of consignment at the Off-dock terminal, the Customs sealing staff posted at the entry gate shall check the transport note and weighment slip and shall verify the seal of the container and enter or record the same in the system.

(2) Upon receiving the cargo with seal intact, the Off-dock terminal shall enter gate-in event in the system. The tracking and monitoring devices shall be un-mounted from the containers at Off-dock terminal in accordance with the prescribed procedure. The Off-dock terminal shall conduct weighment of the cargo and also enter the same in the system.

(3) In case the Customs seal affixed on a container is found broken or tampered with, the respective container shall be examined 100% by the Customs staff in the presence of Off-dock terminal operator and a representative of the bonded carrier, an inventory of the goods contained in such containers shall be prepared and signed by all witnesses. This Inventory shall form a part of the Goods Declaration (GD) filed subsequently for clearance purposes.

(4) In case, the difference in gross weight is more than five percent as recorded at port of entry vis-a-vis the weight found at destination off-dock terminal, the Assistant or Deputy Director (IP) shall proceed against the carrier as per relevant law and rules. On the recommendations of Assistant or Deputy Director (IP), Assistant or Deputy Director (MIS) shall allow and enter such difference of weight in the manifest after payment of fine and penalty as per law and rules.

(5) In case no electronic acknowledgment of the receipt of cargo at off-dock terminal is received after the lapse of five hours of its departure from the exit gates of the port of entry, the Customs computerized system (CCS) shall compile report of all such containers and generate an alert for the Assistant or Deputy Director (MIS), Inter-Port movement (IP) for action.

(6) The feeding of any amendment in gate-in particulars at Off-dock terminal arising due to accident or break-down of the vehicle shall be carried out on approval from the Assistant or Deputy Director (IP).

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 Assistant or Deputy Director (IP) shall carry out manifest clearance electronically on daily basis for closure of IGM lines and, if required, proceed against the concerned shipping lines or their agents, bonded carriers, terminals, off-dock terminals and other concerned as per provisions of the Act and these rules.