

**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**

1186. Responsibilities of the carriers.-(1) Notwithstanding any other action taken under the law and the procedure under these rules, the carrier shall bear all expenses incurred on re-stuffing or re-packing of the goods including the duty and taxes leviable on goods pilfered or damaged on way to or from the off-dock terminal under this procedure.

(2) The bank guarantee or Defense Saving Certificates submitted by transport operators at the time of issuance of license under rule 1075 (a) shall be taken into account for recovery of the amount of duties and taxes, fine and penalty, if any, involved on the cargo during the course of transportation from port of entry to Off-dock terminal and vice versa, and in case of any eventuality like damage, pilferage, theft, fire, accident etc.

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.