

**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**

1189. Procedure for Cross-stuffing of transit Cargo at the custom-ports and terminals and Off-dock terminals and Land Customs Stations.-(1) Logistic companies and bonded carrier can register with customs for provision of empty containers for cross-stuffing of transit cargo. The empty containers utilized for cross stuffing of goods having distinguishing marks and numbers and their details shall be recorded in CCS against the said registered entity.

(2) Before initiating the process of cross-stuffing, the details of both the containers i.e., shipping line containers and logistic company or bonded carrier shall be entered in the Customs Computerized system by the transport operator and acknowledged by Customs officer tasked to supervise the process of cross-stuffing.

(3) The cross stuffing shall be carried out in the presence of Customs officer, an authorized representative of the Azerbaijan trader and off-dock terminal. The Customs officer shall make photographs of the cargo during the process of cross-stuffing for uploading these in the WeBOC system against the relevant GD.

(4) After cross-stuffing, the empty containers shall be one-door-off and immediately be shifted out of the premises of off-dock terminal and the representative of the off-dock terminal and gate officer of Customs shall ensure that such containers gate out in the empty one-door-off condition.

(5) After completion of cross-stuffing of transit cargo, the Custom officer supervising the process, shall confirm the stuffing of transit goods in the new container number against the GD in Customs Computerized System (CCS) and seal the container in his presence. He shall also record new seal number in the system.

(6) The procedure prescribed in Sub-Chapter VII of Chapter XXI of Customs Rules 2001 shall apply except the provisions for scanning.

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 procedure prescribed for cross-stuffing of reverse transit cargo at the land customs station under Rule 484V shall apply *mutatis mutandis* to the Azerbaijan origin reverse transit cargo.