

**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-XIII

Transit through air

1190. Air to air transit of cargo.-(1) The following procedure is prescribed for movement of transit cargo from only that International Airports of Pakistan where there is a direct flight to an International Airport in Azerbaijan, namely:-

- (a) the authorized representative or cargo handler of the airline or aircraft shall mention the details of transit goods for Azerbaijan separately in Import General Manifest (IGM) which shall be up loaded online to the customs computerized system. After unloading, transit goods shall be stored separately at a place earmarked for them in the notified premises of a cargo handlers covered shed inside the airport. The shed shall be supervised and monitored by posting customs staff on regular basis;
- (b) cargo so unloaded from one aircraft for storage in shed at airport for subsequent loading at another aircraft for transportation to Azerbaijan shall not be allowed under any circumstances to be taken out of the airport. The cargo handler shall be responsible for safe storage and security of the goods. In case of any pilferage or shortage or theft or damage to goods, he shall be liable to make payment of duty and taxes leviable thereon and compensate the owner of goods;
- (c) for transportation of stored Azerbaijan transit cargo to the destination in Azerbaijan, the clearing agent shall electronically file a GD "Air Transit Permit" (ATP), online against respective IGM and index to be loaded on an aircraft for transportation to Azerbaijan. A GD shall indicate complete details of the consignment. The goods shall be loaded in aircraft under customs supervision when GD is out of charged by the Superintendent or Principal Appraiser;
- (d) the computerized system shall allot the ATP to the Appraising Officer for examination of the goods and verification of declaration. He shall tally the details on ATP with details on IGM, check description of goods, their quantity, number of packages, and weight on documents and examine the goods accordingly. If everything is found in

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.

order by him, he shall file his examination report in the system through his ID allocated to him for this purpose;

- (e) the Principal Appraiser, Azerbaijan Transit, through his ID of the computer system shall counter check the declaration vis-avis examination report and all other aspects and if in order, shall allow out of charge of ATP in the system by allotting a free cash number;
- (f) after examination of goods, its re-packing, security and safe custody till their loading on aircraft for destination, shall be responsibility of the cargo handler;
- (g) one copy of ATP shall be retained by customs and other by the cargo handler;
- (h) the cargo handler or authorized representative of the airline shall file online Export General Manifest (EGM) in respect of such goods after departure of the flight; and
- (i) the Assistant or Deputy Collector (Transit) shall inspect the transit cargo sheds quarterly and furnish his inspection report to Additional Collector concerned about working of sheds and their short comings, if any.

(2) The respective Directorate of Transit trade shall reconcile the cargo sent through air every month and to initiate action in case of any shortage, pilferage etc. under Customs Act, 1969 and rules made thereunder.

Note: The facility of air-to-air transit shall be operationalized in the jurisdiction of the Directorate of Transit Trade only with the written permission of the respective Director of Transit Trade. The concerned Collector may take duly publicized additional measures to prevent misuse of the facility.