

**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:-]

.
.

²[CHAPTER-XLVI

TRANSIT REGIME IN PAKISTAN

AZERBAIJAN-PAKISTAN TRANSIT TRADE RULES

Sub-Chapter-XIV

Licensing of transport operators

1195. Responsibilities of the bonded transport operator.-(1) The transport operator shall be responsible and bound to carry the goods to its destination without any delay. The transport operator shall also be bound to deliver the bonded transit goods to its destination within the prescribed time-limit, using the transport route as notified by the Federal Board of Revenue. In case of any pilferage en-route from Point of entry to the point of exit within Pakistan, the bonded carrier shall have the primary responsibility to pay the leviable duty/taxes on transit goods alongwith fine and penalty as determined under serial No.64 and other entries relating thereto of sub-section (1) of section 156 of the Customs Act, 1969.

(2) The delay in delivery from the stipulated time or deviation from the route shall require a written explanation from the transport operator by the concerned Deputy or Assistant Director and may invoke penalty provisions.

(3) The transport operator shall be responsible for transporting the transit goods through the designated routes and within the time limits specified by the Board from time to time. In case some route is closed or cannot be used for any reason, the transport operator shall make an application to Deputy or Assistant Director at office of departure for permission to use the alternate route mentioning the alternate route to be used and the time to be consumed by using the alternate route.

(4) In case of any accident on the way between office of departure and office en-route which may cause delay in the delivery of goods beyond the specified time, the transport operator shall communicate the nature of accident, exact time and place of accident along with complete details thereof to the office of departure and office en-route telephonically or electronically.

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.