

**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 XXI

³[Customs Computerized System] ⁴[Customs Computerized System]

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⁵[Sub-Chapter VII

Transit under Customs Computerized System

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471. Definitions.-(1) In this sub-chapter, unless there is anything repugnant in the subject or context,-

- (i) **“Afghan transit group”** means a section established in a Collectorate of Customs or in the Directorate General of Transit Trade specifically to handle the transit trade related affairs;
- (ii) **“AT-GD”** means the goods declaration filed electronically by the importer or his authorized Customs agent under these rules for cargo meant for transit to or from Afghanistan;
- ⁶[(iia) **“approved off-dock terminals”** means the off-dock terminals in Karachi and Gwadar which have been approved for cross stuffing of Afghan transit cargo by the Directorate of Transit Trade ⁷[***] Karachi/Gwadar, keeping in view the adequacy of space, infrastructure, equipment and over all preparedness for cross stuffing;]
- (iii) **“Bill of lading”** means the document issued by shipping line containing details about the type, quantity, and destination of the goods;
- (iv) **“Border stations”** means Chaman, Torkham, Sost, Wahga ⁸[Ghulam Khan] and any other Customs station notified by the Board for the purposes of the Afghan Transit Trade;
- ⁹[(v) **“bulk cargo”** means cargo usually dropped or poured as solid or liquid into a bulk carrier's hold and includes dry and liquid bulk cargo;]

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 704(I)/2007 dated 14th July, 2007

³ Substituted for “Pakistan Customs Computerized System” vide SRO 564(I)/2017 dated 1st July, 2017

⁴ Substituted for the letters “PACCS” vide SRO 601(I)/2012 dated 1st June, 2012 effective from 2nd June, 2012

⁵ Sub Chapter VII was substituted vide SRO 121(I)/2014 dated 24th February, 2014

⁶ Inserted vide SRO 1908(I)/2022 dated 12th October, 2022.

⁷ Omitted the word “(Operations)” vide SRO 420(I)/2023 dated 31st March, 2023

⁸ Inserted vide SRO 1013(I)/2021 dated 5th August, 2021

- ¹⁰[(va) "**oversized and bulky cargo**", means any heavy or bulky object including animals which because of its weight, size or nature cannot be carried in a closed vehicle or closed container;]
- (vi) "**Cargo**" means goods including vehicles;
- (vii) "**Carriers**" means legal or natural person responsible for the transport of cargo (goods including vehicles) by rail, road, either directly or by using a third party, and by whom or in whose name a contract of carriage for hire or reward has been concluded;
- (viii) "**Commercial transit cargo**" means goods including vehicles imported by private Afghan importers under valid *jawaznama* for transit across Pakistan to Afghanistan under section 129 of the Act;
- (ix) "**Container**" means standardised receptacle or loading unit of international specifications for freight to enable (i) loading and unloading; (ii) movements by one or more modes of transport, without intermediate reloading; and (iii) locking and sealing;
- (x) "**Contracting parties**" means Pakistan and Afghanistan;
- ¹¹[(xa) "**cross stuffing**" means transfer of goods from one container to another container or any other mode of transportation which is approved for DR operations, ¹²[in the approved places within premises of customs-ports, terminals or off-dock terminals] under customs supervision and shall also include transfer of bulk or non-containerized reverse transit cargo into open trucks of approved transport operators at land border station;]
- (xi) "**Customs security**" means encashable financial guarantee ¹³[in the forms of bank guarantee] ¹⁴[or Insurance Guarantee by an AA++ Company] acceptable to Customs, submitted by the traders or their authorised agents or broker son transit goods for an amount equivalent to the import levies of the host country, and transport operators or their authorized representatives on Afghan commercial vehicles, for an amount covering the duty and taxes on their vehicles as per prescribed rules;
- (xii) "**Dangerous goods**" means goods posing a significant risk to health and environment, security and property when being transported or lying in storage;
- (xiii) "**Examination of goods**" means the process of physical ascertainment by Customs of nature, origin, condition, quantity and value with reference to transit documents;
- (xiv) "**External user Registration Office**" means the office designated by the Ministry of Commerce and Industries, Islamic Republic of Afghanistan for registration of Afghan Traders and other users with the Customs Computerized System;
- (xv) "**Import duty and taxes**" means the Customs duties and all other duties, taxes and other charges levied in accordance with domestic legislation on or in connection with the importation of goods, but not including the cost of services rendered;
- (xvi) "**Inspection of goods**" means the superficial process of confirmation that the marks and numbers of bulk in open cargo and container number and seal number of containerized cargo are in accordance with the particulars provided in the goods declaration or bill of lading;
- (xvii) "**Jawaznama**" means a license issued by the Ministry of Commerce, Islamic Republic of Afghanistan to its nationals for trade of goods to and from Afghanistan;

9 Clause (v) was substituted vide SRO 1013(I)/2021 dated 5th August, 2021.

10 Inserted vide SRO 1013(I)/2021 dated 5th August, 2021

11 Inserted vide SRO 1908(I)/2022 dated 12th October, 2022.

12 Substituted the words "in the premises of the port or at off dock terminal" vide SRO 420(I)/2023 dated 31st March, 2023

13 Added vide SRO 1402(I)/2023 dated 7th October, 2023.

14 Inserted vide SRO 933(I)/2025 dated 27th May, 2025

- ¹⁵[(xviii) "**licensing authority**" means the respective Director of Transit Trade, where an applicant, based on his/her business address, has applied for issuance of transport operator's license;]
- (xix) "**Mafinama**" means a certificate issued by the Ministry of Finance, Islamic Republic of Afghanistan to a non-commercial importer based in Afghanistan for imports into Afghanistan;
- (xx) "**Non-commercial transit cargo**" means all goods, other than the Commercial transit goods, cargo of diplomatic missions, Afghan Government, registered NGOs, UN agencies, European Commission but excluding the cargo belonging to US Army, ISAF, NATO or other military forces stationed in Afghanistan;
- (xxi) "**Office of departure**" means any Customs office at which a Customs transit operation commences;
- (xxii) "**Office en-route**" means any Customs office through which goods in transit pass during the course of a Customs transit operation.
- Explanation.**-If the office of departure is Karachi, the office en-route shall be Torkham / Chaman and the Afghan Customs office on other side of the border, and office of destination shall be Customs station inside Afghanistan where Afghan goods declaration is filed;
- (xxiii) "**Office of destination**" means any Customs office at which a Customs transit operation is terminated;
- (xxiv) "**Prohibited goods**" means the goods prohibited to be carried under the transit trade under any law for the time being in force;
- (xxv) "**Prescribed transport route**" means the land route prescribed by Federal Board of Revenue for transportation of transit goods within the frontiers of Pakistan;
- (xxvi) "**Sealing**" means affixing of PCCSS seal on transit goods under ¹⁶[Customs General Order No.03 of 2020] and issuance of transport note electronically;
- (xxvii) "**Shipper seal**" means the seal affixed on container by the shipper from the port of loading;
- (xxviii) "**System**" refers to the Customs Computerized System that is in operation in the Customs offices as per Board's instructions;
- (xxix) "**TAD or Temporary Admission Document**" means a document issued by a competent authority of one contracting party on a prescribed format that allows vehicles registered in the territory of the other contracting party to enter or exit or transit through its territory;
- (xxx) "**Transit goods**" means the goods whether Commercial or Non-commercial transited through Pakistan, to and from Afghanistan;
- (xxxi) "**Transport note**" means the duly prescribed document containing sealing information generated by the Customs Containerized Sealing Unit (CCSU) or the Customs sealing staff at port of entry;
- (xxxii) "**Transport operator (TO)**" means Pakistan Railways or *such other carrier including a bonded carrier* ¹⁷[or transport operator] duly licensed by the Licensing authority or Customs authorities of the Contracting parties, to carry out international transport operations between the territories of the Contracting parties, or between its home

15 Clause (xviii) was substituted vide SRO 1013(I)/2021 dated 5th August, 2021.

16 Substituted the words "Customs General Order 4/2007" vide SRO 1013(I)/2021 dated 5th August, 2021

17 Inserted vide SRO 1013(I)/2021 dated 5th August, 2021

country and to or from a third country through the territory of the other Contracting party;

(xxxiii) **“Transport unit”** means aircrafts, freight containers of international specifications transported by road, railway wagons or road vehicles including trailers, semi-trailers;

(xxxiv) **“TIN” or “Tax Identification Number”** means the 10-digit unique number issued by Ministry of Finance, Islamic Republic of Afghanistan to identify a specific taxpayer;

(xxxv) **“User ID office”** means the designated office in the Directorate General Transit Trade for registration and issuance of users IDs to the Transit Traders/user.

¹⁸[(xxxvi) **“User ID”** means a unique user identifier as may be allocated to a foreign trader intending to transit his goods through territory of Pakistan as per procedure prescribed by the Directorate General of Transit Trade to access the customs computerized system; and]

(xxxvii) **“Vehicle”** means any rigid road vehicle, articulated vehicle, unaccompanied trailer or semi-trailer.

(2) The words and expressions used, but not defined herein, shall have the meanings assigned to them in the Act or these rules.

18 *Clause (xxxvi) was substituted vide SRO 1013(I)/2021 dated 5th August, 2021.*