

**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 XXI

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

.

.

⁵[Sub-Chapter VII

Transit under Customs Computerized System

.

.

⁶[473. Processing of transit cargo at the office of departure at seaports Karachi, Port Muhammad Bin Qasim and Gwadar.-(1) The GD shall be filed by the trader or his authorized customs agent or the bonded carrier, having valid clearing agent licence. In case, a GD is filed by the trader or his customs agent, he shall nominate the bonded carrier at the time of filing.

⁷[(2) The bonded carrier or customs agent, filing the GD, shall be required to submit bank guarantee ⁸[or Insurance Guarantee by an AA++ Company] with the customs to cover the leviable duty and taxes in the GD for customs security. The GD shall be assessed by the Customs Computerized System (CCS) or assessing officer on the pattern of GDs filed for local home consumption.]

⁹[(3) After filing of GD, a minimum of ¹⁰[ten] percent consignments of transit goods shall be selected for scanning and a minimum of ¹¹[five] percent for examination by the Risk Management System (RMS) while those consignments cleared by RMS shall be forwarded to the respective terminal operator for delivery and to the sealing officer for sealing.]

(4) In case of over-sized, bulk and break-bulk cargo, where scanning is not possible, such goods may be examined subject to approval from respective Assistant or Deputy Director.

(5) In case of any discrepancy noticed at the scanning, the said container shall be marked for examination with specific remarks. The selected consignments shall be examined hundred percent

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 Rule 473 was substituted vide SRO 1013(I)/2021 dated 5th August, 2021.

⁷ Sub-rule (2) was substituted vide SRO 1402(I)/2023 dated 7th October, 2023.

⁸ Inserted vide SRO 933(I)/2025 dated 27th May, 2025

⁹ Sub-rule (3) was substituted vide SRO 1401(I)/2023 dated 7th October, 2023.

¹⁰ Substituted the word “twenty-five” vide SRO 1127(I)/2025 dated 30th June, 2025

¹¹ Substituted the word “ten” vide SRO 1127(I)/2025 dated 30th June, 2025

and the examining officer shall compare the items examined with the packing list and feed his report in the CCS.

(6) In case, no discrepancy is found during the examination, the GD shall be forwarded to the respective terminal operator and sealing officer for delivery and sealing of container respectively.

(7) While in case of difference between the declaration and goods found on physical examination, GD shall be marked by the examiner to the Appraising Officer for further action as under the law i.e., framing contravention in case of mis-declaration or rectification of the mistake with the approval of concerned AD or DD.

(8) Any transit GD marked as "Green" by RMS can only be examined with prior written approval of the concerned Director of Transit Trade.

(9) Upon completion of all Customs formalities, the GD shall be assigned to the bonded carrier for feeding of carrier information including vehicle registration number or railway wagon number, driver's name, and other particulars as required by the system. Before the cargo is allowed "Gate out" by the Terminal operator or the Customs staff, as the case may be, it shall be presented to the Customs Containerized Sealing Unit (CCSU) or the Customs sealing staff for affixing of machine-readable seals and feeding of the seal number and other relevant information in the system. Moreover, tracking device seal shall be affixed on the containers, carrying transit cargo, by the tracking company licensed by the FIIR in accordance with the prescribed procedure.

(10) The sealing staff shall verify the installation of the same and upload images of the seals, tracking devices, vehicles, and the containers in the system and shall generate the Transport note on the prescribed format (**Appendix-I**) for handing over to the carrier. Each copy of the Transport note shall be signed by the Customs sealing staff One copy shall be retained by the sealing staff, one copy shall be handed over to the driver of the transport unit who will submit the same to the gate in staff of the office en-route and last copy shall be retained by the representative carrier for his record.

(11) The Terminal operator or the Customs staff, as the case may be, shall allow "Gate out" to the cargo in transit on receipt of the Seal Verification Mechanism (SVM) message through EDI. Where EDI messaging has not yet been established, the Customs staff shall allow "Gate out", on completion of the sealing event in the system.

(12) The Terminal operator shall enter the weight of the container, bulk, break-bulk cargo at the time of "Gate out" for onward communication to the Customs Computerized System through EDI. Upon the completion of Gate out event, Terminal operator shall send "GTO" message to the Customs Computerized System.]