

**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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⁶[474. Processing of transit goods at the Office of departure at land border stations (Torkham, Chaman, Ghulam Khan, Sost etc.).-The transit cargo entering into Pakistan through land border stations shall be processed in the following manner:

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, 201

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 474 was substituted vide SRO 1013(I)/2021 dated 5th August, 2021. At the time of substitution Rule 474 was as under:-

“474. Processing of Afghan Transit goods at the Office of departure at land border stations (Torkham/Chaman/etc.).-The Afghan cargo entering into Pakistan through land border stations shall be processed in the following manner:

(i) The carrier declaration shall be uploaded electronically in the system by a person authorized by the Customs specifying the description and quantity of goods, their destination and registration number of vehicles wherever applicable:

Provided that in case of Afghan commercial vehicles, the Transport operator or his authorized agent shall first apply and obtain the Temporary Admission Document (TAD) as per the procedure specified in rule 482.

(ii) The vehicle transporting the transit goods shall be allowed ‘Gate in’ in the system by the Terminal operator or Customs staff as the case may be after filing of the carrier declaration/IGM.

(iii) The Goods Declaration filed by or on behalf of the Afghan trader/user shall be processed in the same manner as prescribed in these rules in the light of relevant documentation.

(iv) Upon completion of all Customs formalities including weighment and scanning (whenever made available).The GD shall be assigned to the Customs sealing staff for sealing as per prescribed procedure. The sealing staff shall affix the seals, enter the sealing information and upload images of the seals, tracking devices, vehicles, and the containers (wherever applicable) in the system directly in the system, and generate triplicate copies of “Transport note” to these rules. Each copy of the Transport Note shall be signed by the Customs Sealing staff and transporter or his authorized representative; 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 designated customs staff of the Office en route and last copy shall be retained by the trader or his representative for his record.

(v) 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 ‘SVM’ (Seal Verification Mechanism) message through EDI. Where there is no

- (i) The incharge of conveyance shall hand over IGM at zero line of the border in triplicate to Customs, Frontier Corps and terminal operator. The carrier declaration shall be uploaded electronically in the system by a person authorized by the Customs specifying the description and quantity of goods, their destination and registration number of vehicles wherever applicable;

Provided that in case of foreign registered commercial vehicles, the Transport operator or his authorized agent shall first apply and obtain the Temporary Admission Document (TAD) as per the procedure specified in rule 482;

- (ii) the vehicle transporting the transit goods shall be allowed "Gate in" in the system by the terminal operator or Customs staff as the case may be after filing of the carrier declaration or IGM;
- (iii) the goods declaration filed by or on behalf of the foreign trader or user shall be processed in the same manner as prescribed in these rules in the light of relevant documentation:

Provided that transit cargo coming from third countries in terms of article-4(c) of Protocol Three, with whom, the contracting parties have a transport agreement may be allowed transit in the territory of Pakistan by the Board on case to case basis;

- (iv) upon completion of all Customs formalities including integrated weighment and scanning (whenever made available). The GD shall be assigned to the Customs sealing staff for sealing as per prescribed procedure. The sealing staff shall affix the seals, enter the sealing information and upload images of the seals, tracking devices, vehicles, and the containers (wherever applicable) in the system directly in the system, and generate triplicate copies of "Transport note" to these rules. Each copy of the Transport Note shall be signed by the Customs Sealing staff and transporter or his authorized representative; 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 designated customs staff of the Office en route and last copy shall be retained by the trader or his representative for his record;
- (v) 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 EDT. Where there is no licensed Terminal operator and/or EDT messaging has not yet been established, the Customs staff will allow "Gate out", on completion of the sealing event in the system.]

licensed Terminal operator and/or EDI messaging has not yet been established, the Customs staff will allow 'Gate out,' on completion of the sealing event in the system."