

**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[475. Physical Customs inspection at office of departure.-(1) The Terminal operator or the Customs staff, as the case may be, assigned to "Gate out" shall verify the seal and container/truck number declared in the GD.

(2) All containers of transit goods shall be fitted with tracking and monitoring devices at the office of departure from a tracking company duly approved by the Board.

(3) ⁷[A minimum of ⁸[ten] percent consignments of transit goods shall be selected for scanning and a minimum of ⁹[five] percent for examination by the Risk Management System (RMS)] containers of transit cargo shall be scanned at the office of departure. In case of land border customs stations, all the incoming transit cargo shall be weighed, scanned and examined accordingly

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 475 was substituted vide SRO 1013(I)/2021 dated 5th August, 2021. At the time of substitution Rule 475 was as under:-

"**475. Physical Customs inspection at Office of Departure.-**(1) The Terminal operator or the Customs staff, as the case maybe, assigned to 'Gate out' shall verify the seal and container/truck number declared in the GD.

(2) All containers of transit goods shall be fitted with tracking and monitoring devices at the office of departure from a tracking company duly approved by the Board.

(3) 20% containers of transit cargo shall be scanned at the office of departure subject to the availability of the scanning facilities.

(4) The Customs authorities at the office of departure may require transit goods consigned from or destined to the territory of the Afghanistan to be transported under Customs escort while in the territory of the Pakistan in very exceptional cases such as where the goods are precious or highly susceptible to misuse of transit facility. The approval for this measure must come from an officer not below the rank of Director, Transit Trade after recording reasons in writing."

7 Substituted the words "up to 20%" vide SRO 1401(I)/2023 dated 7th October, 2023

8 Substituted the word "twenty-five" vide SRO 1127(I)/2025 dated 30th June, 2025

9 Substituted the word "ten" vide SRO 1127(I)/2025 dated 30th June, 2025

(4) The Customs authorities at the office of departure may require transit goods consigned from or destined to the territory of the foreign countries to be transported under Customs escort while in the territory of the Pakistan in very exceptional cases such as where the goods are precious or highly susceptible to misuse of transit facility. The approval for this measure must come from an officer not below the rank of Director, Transit Trade after recording reasons in writing.]