

**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[476. Transportation of goods.-(1) Transportation of transit goods by transport operators shall be allowed in containers of international specifications.

(2) Oversized, heavy and bulky transit goods, vehicles and live animals may be transported in open transport units provided sealing requirements are fulfilled as per prescribed procedure.

(3) Imported transiting vehicles may be allowed in roll-on and roll-off carriers.

(4) Bulk Cargo, such as ship loads may be transported in open sealable vehicles. While in case of liquid bulk cargo, it may be transported in containerized flexi tanks or in bowsers or in containers of international specifications.

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 476 was substituted vide SRO 1013(I)/2021 dated 5th August, 2021. At the time of substitution Rule 476 was as under:-

“**476. Transportation of goods.-(1)** Transportation of transit goods by transport operators shall be allowed in containers of international specifications as per provisions of Afghanistan Pakistan Transit Trade Agreement, 2010 (APTTA).

(2) Oversized, heavy and bulky transit goods, vehicles and live animals may be transported in open transport units provided sealing requirements are fulfilled as per prescribed procedure.

(3) Imported transiting vehicles may be allowed in roll-on and roll-off carriers.

(4) Exports of perishable goods (fruits and vegetable) in transit may be transported in open trucks or other transport units in accordance with the prescribed procedures.

(5) Change of conveyance en-route shall be allowed, in exceptional circumstances such as accident or any other break down etc. with the prior written approval of the Deputy or Assistant Director having jurisdiction

(6) Transportation of the cargo from the port of entry to the port of exit in a safe and secure manner shall be the responsibility of the concerned authorized carrier.”

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(6) Change of conveyance en-route shall be allowed, in exceptional circumstances such as accident or any other break down etc. with the prior written approval of the Deputy or Assistant Director having jurisdiction.

(7) Transportation of the cargo from the port of entry to the port of exit in a safe and secure manner shall be the responsibility of the concerned authorized carrier.]