

**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[479A. Allowing single transport vehicle owner to transport transit goods.-The application on the prescribed format (**Appendix-IIA**) for registration of a single vehicle for transport of transit goods shall be submitted to the Directorate of Transit Trade in whose jurisdiction the applicant is a resident or his vehicle is registered with Motor Registration Authority (MRA). The transport of transit goods by owner of single transport vehicle shall be allowed by the concerned Director of Transit Trade subject to the following conditions:-

- (a) the unit is properly registered with the motor registration authorities of Pakistan in the name of the owner, to be verified by customs authorities;
- (b) he shall submit defence saving certificate duly pledged to the concerned Director of Transit Trade or furnish Bank Guarantee ⁷[or Insurance Guarantee by an AA++ Company] for Rupees One million as security for transport operation of Transit goods, which shall be forfeited apart from other consequential penal action under the Act and Rules made there under, if the owner of the transport unit violates of Custom Act, 1969 and the rules made thereunder;
- (c) in cases where in transit cargo is transported by owner of single vehicle transport, the ⁸[bank guarantee] ⁹[or Insurance Guarantee by an AA++ Company] covering the leviable duty and taxes on transit goods shall be submitted by the afghan importer or respective customs agent or transport operator ¹⁰[(**Appendix-IV**)];

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 1013(I)/2021 dated 5th August, 2021

⁷ Inserted vide SRO 933(I)/2025 dated 27th May, 2025

⁸ Substituted the words “revolving insurance guarantee” vide SRO 1402(I)/2023 dated 7th October, 2023.

⁹ Inserted vide SRO 933(I)/2025 dated 27th May, 2025

¹⁰ Substituted the word “Appendix-II B” vide SRO 1402(I)/2023 dated 7th October, 2023.

- (d) The prime mover or vehicle shall be fitted with the tracking device by a tracking company duly licensed by the Board under S.R.O 413(I)/2012 dated the 25th April, 2012.
- (e) the trip shall be completed within seven days from office of departure to office en-route;
- (f) the permission shall be given to such owner of the transport vehicle for one year which shall be renewed if operations of transportation of transit goods are found satisfactory;
- (g) the owner shall also submit an undertaking on a stamp paper to the effect that he shall be responsible for safe transportation of transit goods;
- (h) copies of such permission shall be sent to Directorate of Reforms and Automation Karachi and concerned officers of Customs who will enter the particulars of the vehicles in CCS;
- (i) The above provisions shall also be applied to the transport operation of transit goods carried through Pakistan Railways from Karachi to Azakhel Railway Stations, for onward transportation to Torkham; and
- (j) in case of any violation of Customs laws/procedures, institution of any criminal /civil case against the owner/vehicle under any law, the permission shall be terminated and name of the owner shall be blacklisted with transmission to all field formations;]