

**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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483. Exit of vehicles.-(1) On arrival at the exit station, the concerned VVO will inspect the vehicle and verify its particulars in the system. The system shall assign the request for release of the security to the concerned Deputy/Assistant Director. On approval from the Deputy/Assistant Director at the port of entry, the system shall generate security release message to the designated officer who shall hand over the bank guarantee ⁶[or Insurance Guarantee by an AA++ Company] to the Transport operator /authorized agent and affix an "Exit Stamp" on the Custom Certified copy of the TAD. In case particulars do not match then a discrepancy report shall be generated and the matter shall be decided in accordance with law.

(2) The system shall generate alerts for vehicles that have not exited Pakistan's territory within the prescribed time for further necessary action by the concerned officer of Customs. However, in cases of exceptional circumstances the said time limit may be extended by an officer not below the rank of Additional Director, on an application submitted by the carrier.

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