

**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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484-B. Financial Guarantee on Afghan Registered Transport Units.-In case of transport units registered in Afghanistan carrying transit goods, the transport operator or his authorized Customs agents, or the concerned Chamber of Commerce or the concerned Government department shall furnish a bank guarantee ⁶[or Insurance Guarantee by an AA++ Company] on the prescribed format **(Appendix-V)** or revolving bank guarantee ⁷[or Insurance Guarantee by an AA++ Company] from a scheduled bank, acceptable to Customs equivalent to twenty five percent of the amount of duty and taxes leviable for each vehicle being operated, which shall be valid for at least one year and shall be encashable in Pakistan:

Provided that in case a transport operator desires to operate less than four transport units, he shall provide a bank guarantee ⁸[or Insurance Guarantee by an AA++ Company] of hundred percent of the amount of duty and taxes leviable on each transport unit:

Provided further if a transport unit does not return to Afghanistan as per the provisions of this sub-chapter, the bank guarantee ⁹[or Insurance Guarantee by an AA++ Company] furnished shall be en-cashed:

Provided also that the Afghan trucks carrying fresh and dry fruit up to Wahga shall be allowed entry in accordance with these rules, subject to the production of letter of guarantee, in each case, by the Ministry of Transport and Civil Aviation, Government of Afghanistan to the effect that the vehicles would return to Afghanistan within the stipulated time.

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 933(I)/2025 dated 27th May, 2025

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

⁸ Inserted vide SRO 933(I)/2025 dated 27th May, 2025

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