

**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-E. Procedure at the Office en-route.-(1) On arrival of the transport unit at the office en-route, the consignment shall be subjected to ⁶[the ⁷[minimum or 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)] scanning at the office en-route shall be done on the basis of risk management]. Gate-in shall be carried out by the Terminal operator/Customs staff as the case may be ¹⁰[:]

¹¹[Provided that weighment of transit cargo shall not be carried at Torkham customs-station till the completion of Integrated Transit Trade Management System (ITTMS) terminal.]

(2) In case of sea port the vehicle carrying Afghan exports move to the Afghan shed or designated area for de-stuffing and subsequent cross stuffing into the shipper containers.

(3) The 'allow loading' and other Customs procedures up to the loading of container onto the vessels shall be carried out in accordance with the procedures laid down by the Directorate General Transit Trade.

(4) Any amendment in the Gate-in particulars in the system arising due to accident or breakdown of the vehicle shall only be fed in the system upon approval of the concerned Deputy/Assistant Director at the Office en-route.

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 Substituted the words “100% weighment and scanning subject to the availability of requisite infrastructure” vide SRO 1303(I)/2020 dated 2nd December, 2020

⁷ Added 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

¹⁰ Substituted vide SRO 1186(I)/2020 dated 5th November, 2020

¹¹ Added vide SRO 1186(I)/2020 dated 5th November, 2020

(5) De-sealing shall be done by the concerned CCSU or Customs sealing staff designated by the Directorate. The de-sealing staff shall:

- (a) verify the container number, or railway wagon number, and the registration number of the transport unit or trailer or rolling stock and cross check it with transport note;
- (b) check the seals affixed thereto including PCCSS seal and reconcile them with transport note;
- (c) do electronic reconciliation through system; ¹²[***]
- (d) break the seal and enter the relevant information in the system ¹³[and]

¹⁴[(e) on arrival of AT cargo at Azakhel/Chaman railway stations regarding forward transit containers, the railway staff (Terminal Operator) shall gate in the WeBOC system via their user ID allotted to them for this purpose. After gate in by the railway staff, the customs staff shall conduct seals verification within the system through their user ID. Upon completion of the foregoing steps, the railway staff shall perform the role of handing and taking over the container to second Bonded Carrier for safe transportation to the exit station for cross border by the concerned customs staff.]

(6) In case the seals are found to be broken, damaged, or tampered with or there is any discrepancy found in between the scan images (wherever applicable) of office of departure and office *en-route* or in case of any suspicion, the de-sealing staff shall generate a discrepancy report and the consignment shall be marked for examination by the system.

(7) If no discrepancy is found in the cargo, and there is no evidence of tampering of the container, the goods shall be allowed to exit Pakistan's territory as per procedure specified above:

Provided that in case of Afghan transit goods exiting through Torkham or Chaman, and in order to better coordinate with the political authorities, ¹⁵[or NLC authorities] the appropriate Officer of Customs shall issue gate pass in triplicate for individual transport units in accordance with sub-rules (7),(8), and (9) of rule 629.

12 Omitted for the word "and" vide SRO 1303(I)/2020 dated 2nd December, 2020

13 Substituted vide SRO 1303(I)/2020 dated 2nd December, 2020

14 Added vide SRO 1303(I)/2020 dated 2nd December, 2020

15 Inserted vide SRO 831(I)/2018 dated 2nd July, 2018