

**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-Z. Application to containerized cargo etc.-The rules 484R, 484S, 484T, 484U, 484V and 484W shall not apply to LCL cargo or multi index stuffed containers.]

Appendix-I

[see rule 473 (8)]

TRANSPORT NOTE

(Information required against cargo destined for Afghanistan and vice versa)

IGM NO._____ **Date**_____ **Index No**_____ **Port of Departure**_____
AT-GD No._____ **Date**_____ **Office En-route**_____

Discharged from Vessel/Voyage	B/L No. and Date	Index No.
Container No.	Vehicle No.	Driver Detail
Manifested Gross weight	Manifested Net Weight	
Seal number of shipper/Container yard	CCSU Seal No.	Trekker Number
Description of goods	Quantity	Nature of packing (Pallets, Packages, Cartons, Cases, Bags, Bales, Sheets, Pieces)
Name and telephone number of the carrier	Importer	Clearing agent
Route- i) Route I ii) Route II		

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

Certified that the details on this document are correct.	Certified that the above mentioned goods are sealed in my presence	Certified that the above mentioned goods have been received by Customs on ----- with seal intact.
Signature with date and Stamp of the Carrier	Signature with date and Stamp of Customs Sealing Officer at Port of Sealing	Signature with date and Stamp of Customs Sealing Officer at Port of Destination

Appendix-II
[see rule 478 (b)]

SUBJECT: REVOLVING INSURANCE GUARANTTEE NO. _____
DATED _____ FOR RS. _____ EXPIRY DATE _____

Whereas in accordance with the Public Notice No. _____ dated _____ issued by the Collector of Customs (Appraisalment), Customs House, Karachi, vide C. No. _____ dated _____ to M/s. _____ to act as approved TRANSPORT OPERATOR in terms of the above public notice for transportation of transit goods from Karachi Port to other Customs stations throughout the country, We M/s. _____ do hereby bind ourselves and our heirs, successors and assignees jointly and severally with the President of Pakistan to pay to the Director of Transit Trade, Karachi any amount payable as Customs duty, sales tax, surcharges regulatory duty or any other levy at the time at the time in-force in addition to fine and penalties which may be imposed by the said Director of Transit Trade, Karachi for contravention of the conditions contained in the said public notice by the said transport operator as referred herein above.

Now the condition of this guarantee is such that if M/s _____ fails to discharge their responsibilities in the light of the said public notice in any manner whatsoever and in default fails to pay the amount of duties and taxes etc in addition to fine and penalties which may be demanded by the Director of Transit Trade, We, M/S. _____ or our successor shall pay to the Director of Transit Trade, Karachi the demanded amount within fifteen days from the date such demand is raised by the Director of Transit Trade, falling which a compensation at the rate of twenty percent per annum shall be paid - ipso facto - from the date when the actual demand is made by the Director of Transit Trade.

This guarantee shall remain in force till the above mentioned liabilities of the transport operator are completely discharged to the entire satisfaction of the Director of Transit Trade.

It is also specially agreed that the above guaranteed amount may be recovered under section 202 of the Customs Act, 1969, and rules, made there under in case the insurance company fails to pay the said amount of revenue.

This Revolving Insurance Guarantee is in accordance with the Public Notice No. _____ dated _____ issued by the Collector of Customs, Appraisalment.

⁶[Appendix-IIA]
[See rule 479A]

APPLICATION FORM FOR REGISTRATION OF A SINGLE VEHICLE FOR TRANSPORT OF TRANSIT GOODS

Photograph of the
owner

The Director,
Directorate of Transit Trade,

.....

I hereby apply for the registration of vehicle to transport transit goods in terms of rule 479A of the Customs Rules, 2001 for a period of one year. The particulars of the applicant and vehicle are given below:-

1	Name of owner	
2	Nationality	
3	Present address	
4	Permanent address	
5	CNIC No.	
6	Vehicle Registration No.	
7	Vehicle Make and Model	
8	Vehicles Chassis No.	
9	Vehicle Engine No.	
10	Affidavit of good performance	

I/We hereby declare that the particulars finished in this application are correct and I/We have read the relevant Customs Rules and I/We agree to abide by them.

Yours faithfully.

Name of applicant.

⁷[***]

Appendix-III
[see rule 482(1)]

GOVERNMENT OF PAKISTAN
OFFICE OF THE DEPUTY/ASSISTANT DIRECTOR
CUSTOMS STATION------(TORKHAM/CHAMAN ETC)
(To be filled in by the Driver)

<i>(For Official use)</i>	
•	Temporary Admission Document
No.	_____
•	Date of issue _____
•	Valid Up to _____
•	Visit Allowed _____
•	Stay Duration _____

1. This vehicle with details mentioned below, is valid for journey to Peshawar/ Lahore/ Wahga/ Karachi/ (Port Muhammad Bin Qasim/Karachi Port)/Gawadar via Torkham/Chaman and back. (as applicable)
2. This Temporary Admission Document (TAD) is valid from the date of issuance till the date of expiry as mentioned above. The requisite details about the vehicle and the individuals are given below:-

a. **Owner of the Vehicle**

- | | | | |
|-------|------------------------|---|-------|
| (i) | Name | : | _____ |
| (ii) | Father Name | : | _____ |
| (iii) | Address in Afghanistan | : | _____ |

⁷ Appendix-IIB was omitted vide SRO 1402(I)/2023 dated 7th October, 2023.

(iv) Address in Pakistan (if any) : _____

b. **Driver of the Vehicle**

(i) Name : _____

(ii) Father Name : _____

(iii) Permit No and date : _____

(iv) If no permit Passport, Visa No and date: _____

(v) Address in Afghanistan : _____

(vi) Address in Pakistan (if any) : _____

c. **Brief description of goods**
(Empty vehicle shall not be allowed)

d. **GD No and date** : _____

e. **Purpose of visit** : _____

f. **Detail of vehicle** : _____

(i) Make : _____

(ii) Model : _____

(iii) Color : _____

(iv) Registration Number : _____

(v) Chassis Number : _____

(vi) Engine No. : _____

(vii) Driving Hand : _____

(viii) Loading Capacity : _____

(ix) Value of Vehicle : _____

(x) Duty/taxes involved on vehicle. : _____

(xi) Amount of Duty/taxes secured : _____

(xii) Bank Guarantee ⁸[or Insurance Guarantee by an AA++ Company] No. & Date : _____

(xiii) Name of Bank : _____

(Name and signature of the driver)

3. Value of Vehicle Declared : _____

Value of Vehicle assessed : _____

Duty/taxes assessed : _____

Bank Guarantee ⁹[or Insurance Guarantee by an AA++ Company] amount : _____

Bank Guarantee ¹⁰[or Insurance Guarantee by an AA++ Company] No. & Date : _____

Name of Bank and branch : _____

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

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

¹⁰ Inserted vide SRO 933(I)/2025 dated 27th May, 2025

S. No of BG Register : _____

	¹¹ [ROUTES	Pl tick the desired route
(1)	(2)	(3)
1.	Karachi/Port Qasim - Jamshoro - Hyderabad - Sukkur - D.G. Khan - D.I. Khan - Kohat - Azakhel - Peshawar - Jamrud Terminal - Torkham	
2.	Karachi/Port Qasim - Hyderabad - Rathodero - D.G. Khan - D.I. Khan - Kohat - Peshawar - Jamrud Terminal - Torkham	
3.	Karachi - Bela - Khuzdar - Kalat - Quetta - Chaman Terminal	
4.	Karachi/Port Qasim - Hyderabad - Rathodero - D.G. Khan - D.I. Khan - Bannu - Miran Shah - Ghulam Khan*	
5.	Gwadar - Pasni - Ormara - Liari - Khuzdar - Kalat - Quetta - Chaman Terminal	
6.	Gwadar - Turbat - Hoshab - Panjgur - Naag - Besima - Sorab - Kalat - Quetta - Chaman Terminal	
7.	Gwadar - Pasni - Ormara - Liari - Karachi - Rathodero - D.I. Khan - Kohat - Peshawar - Jamrud Terminal - Torkham	
8.	Gwadar - Pasni - Ormara - Liari - Karachi - Rathodero - D.I. Khan - Bannu - Miran Shah - Ghulam Khan*	
9.	Torkham - Jamrud Terminal - Peshawar (Motorway M-1) - Rawalpindi/ Islamabad (Motorway M-2) - Lahore - Wagha **	
10.	Khunjab - Sost - Chilas - Mansehra - Hasanabdal - Peshawar - Jamrud Terminal - Torkham]	

* These routes will become operational on a later date to be agreed mutually.

** Pakistan will facilitate Afghan exporters to India through Wahga. Afghan trucks will be allowed access on designated routes up to Wahga. Afghan cargo will be off loaded on to Indian trucks back to back at Wahga and the trucks on return will not carry Indian exports.

Certified that the Vehicle is as per prescribed specification and bank guarantee ¹²[for Insurance Guarantee by an AA++ Company] is in order.

Superintendent
(Name, Seal & Signature)

Approved by:

Deputy/Assistant Director
(Name, Seal & Signature)

EXIT DETAILS

Date and Time of Exit : _____

Date and time of return of BG : _____

Superintendent
(Name, Seal & Signature)

The following important instructions must be adhered to / complied with before permitting the individuals and the vehicles:-

- Photocopy of this road pass is not valid / acceptable.
- Carriage of contraband items is strictly prohibited

¹¹ Substituted vide SRO 36(I)/2018 dated 17th January, 2018.

¹² Inserted vide SRO 933(I)/2025 dated 27th May, 2025

- (c) The vehicles moving on this Temporary Admission Document are not exempted from search/checking by authorized authorities.
- (d) This Temporary Admission Document must be returned to the Customs Authorities at Torkham / Chaman in original within seven days of its expiry and the vehicle should also be brought for inspection at the same day.

¹³[Appendix-IV

[see rule 484-A & 479A(c)]

BANK GUARANTEE ¹⁴[OR INSURANCE GUARANTEE BY AN AA++ COMPANY] FOR IMPORTED GOODS IN-TRANSIT

The Director of Transit Trade,
Directorate of Transit Trade,
Custom House,
Karachi.

Dear Sir,

WHEREAS Messers _____ having their registered office at _____ (herein after referred to as the Afghan importer) have imported goods in transit to Afghanistan from Messers _____ as per _____ IGM No. _____ dated _____ Index No. _____ dated _____ vide GD (AT) No. _____ dated _____.

2. AND WHEREAS an amount of Rs. _____ (Rupees _____) has been assessed as duties and taxes in respect of the said goods, which are payable by the importer in case he fails to take the goods out of the territorial jurisdiction of Pakistan.

3. AND WHEREAS the Customs Department has agreed to release goods against furnishing of a bank guarantee ¹⁵[or Insurance Guarantee by an AA++ Company] equal to the amount of duty/taxes involved on the goods entering Pakistan.

4. NOW, THEREFORE, in consideration of the release of the imported goods, in-transit to Afghanistan, to the importer, we, Messers _____ do hereby bind ourselves with the President of Pakistan to pay to the, Director of Transit Trade, the aforesaid guaranteed amount of duties and taxes and the surcharge thereon at the rate of fourteen percent per annum for the whole period on the amount or any part thereof remained un-paid from the date on which the in-transit goods are released to the importers.

5. THE BANK ISSUING THE GUARANTEE ALSO UNDERTAKES:-

- (a) That the importer shall pay to you the guaranteed amount in lump sum after demand,
- (b) That the importer shall also pay to you the surcharge due to the involved amount at the rate of fourteen percent per annum;
- (c) That in the event of any default on the part of the importer to pay the (bank) amount on demand along with surcharge due as aforesaid, we, Messers _____ (bank) shall pay to you the same immediately upon demand by Director of Transit Trade, on receipt of demand from the Director of Transit Trade, it shall be considered by us as conclusive evidence of nonpayment of the government dues plus surcharge, if payable by the importers;
- (d) That we do hereby agree to the payment of duty or taxes and surcharge on the amount chargeable from the date of clearance of goods till the date the payment is made,

¹³ Added vide SRO 1402(I)/2023 dated 7th October, 2023.

¹⁴ Inserted vide SRO 933(I)/2025 dated 27th May, 2025

¹⁵ Inserted vide SRO 933(I)/2025 dated 27th May, 2025

provided that you agree, on the request of the importers, not to take action under condition (6) (a) of the bank guarantee ¹⁶[or Insurance Guarantee by an AA++ Company];

- (e) That we do hereby agree and declare that in the event of any default in the payment of any sum stated above it may, without prejudice to any other remedy which may be available to you, be recovered by you under section 202 of the Customs Act, 1969; and
- (f) That, notwithstanding anything contained in the foregoing, the guaranteed amount or any part thereof and surcharge, as aforesaid, shall immediately become payable to you.

6. ADDITIONAL CONDITIONS OF THIS BANK GUARANTEE, ¹⁷[or Insurance Guarantee by an AA++ Company] ARE AS FOLLOWS:-

- (a) Any notice may be given to the importers/company by sending the same, by registered post, which shall be deemed to have been served at the time when it would have been received by the addressee in the ordinary course of the post; and
- (b) The amount payable hereunder as principal or surcharge at the specified date may be declared and the same shall there-upon become due and payable immediately.

7. That this bank guarantee ¹⁸[or Insurance Guarantee by an AA++ Company] is valid up to _____

8. IN WITNESS WHEREOF we have _____ this _____ day of _____ 2023 caused this guarantee to be signed under the official stamp in the presence of-

1. _____ 2. _____
Officer Bank Manager

1. _____
2. _____.]

¹⁹[Appendix-IIIA

[see rule 482A(3)]

Application for issuance of TAD by Pakistan authorities to be submitted by Afghan approved Transport Operators

I, (name), request the Embassy/Consulate General of Pakistan in Kabul/ Kandahar/ Jalalabad to issue a TAD for transportation of goods to/from Pakistan via Torlcham / ICharlachi / Ghulam Khan /Angor Ada / Chaman and back, in respect of the following vehicle. The particulars of company, vehicle and owner, are given below:

<u>DETAILS OF THE OWNER & COMPANY</u>	
Company Name:	
Company's representative Name:	
Authority Letter No. and date:	
Passport ²⁰ [or Tazkera] details:	
NW Number:	
Contact Address (Afg.):	
Contact No (Afg.):	
<u>DETAILS OF THE VEHICLE</u>	

¹⁶ Inserted vide SRO 933(I)/2025 dated 27th May, 2025

¹⁷ Inserted vide SRO 933(I)/2025 dated 27th May, 2025

¹⁸ Inserted vide SRO 933(I)/2025 dated 27th May, 2025

¹⁹ Added vide SRO 802(I)/2022 dated 15th June, 2022

²⁰ Added vide SRO 702(I)/2024 dated 23rd May, 2024

Make/Model of Vehicle:	
Tare (Empty Weight) in Kgs	
Color:	
Registration No:	
Engine No:	
Chassis No:	
License/ Authorization for international carriage of goods ²¹ [and vehicle]	
Fitness Certificate No: when applicable	

I undertake that if the vehicle goes missing in the territory of Pakistan, I will immediately report the incident to the nearest police station, register FIR and submit copy of the FIR in the office of the nearest Customs Enforcement Collectorate. I further undertake to pay duties and taxes leviable on the goods as ascertained by Pakistan Customs

Yours Sincerely
(TAD Applicant Name)
Company Name)

Appendix-IIIB

[see rule 482A(3)]

Application for issuance of TAD by Afghan Authorities to be submitted by Pakistani registered Transport Operators

I, (name), request the Embassy / Consulate General of Afghanistan in Islamabad/ Peshawar/ Quetta/ Karachi to issue a TAD for transportation of goods to/from Afghanistan via Torlcham / Kharlachi / Ghulam Khan /Angor Ada /Chaman and back, in respect of the following vehicle. The particulars of company, vehicle and owner, are given below:

<u>DETAILS OF THE OWNER & COMPANY</u>	
Company Name:	
Company's representative Name:	
Authority Letter No. and date:	
Passport details:	
NW Number:	
Contact Address (Pak.):	
Contact No (Pak.):	
<u>DETAILS OF THE VEHICLE</u>	
Make/Model of Vehicle:	
Tare (Empty Weight) in Kgs	
Color:	
Registration No:	
Engine No:	
Chassis No:	
License/ Authorization for international carriage of goods	
Fitness Certificate No: when applicable	

I undertake that if the vehicle goes missing in the territory of Afghanistan, I will immediately report the incident to the relevant Afghan authorities. I further undertake to pay duties and taxes leviable on the goods as ascertained by Afghan Customs.

²¹ Added vide SRO 702(I)/2024 dated 23rd May, 2024

Yours Sincerely
(TAD Applicant Name)
Company Name)

²²[Appendix-IIIC
[see rule 482A(5)]

Logo of
Country

Name of Authorized Authority

TEMPORARY ADMISSION DOCUMENT: VEHICLE LOG BOOK

VEHICLE REGISTRATION NUMBER: _____

TAD No.	
Date of Issue	
Valid up to	

Details of Transport Operator	
Name of company	
License Number	
Contact & Cell No.	
Address	

Details of Vehicle	
Make/Manufacturer	
Model Year	
Colour	
Registration Number	
Engine Number	
Chassis/Frame Number	

Picture of Vehicle: Front View Number Plate	Picture of Vehicle: Back View Number Plate

Name and Designation of Authorized Officer	Signature	Stamp

Instructions:

1. This document shall be kept in the vehicle and in possession of authorized driver at all times.
2. This TAD is non-transferable to any other vehicle.
3. The driver and cleaner detailed on this vehicle shall have TAD-Pass.
4. All entries shall be made in the Log Table overleaf and shall be authenticated by Authorized officer.
5. This form is valid for multiple journeys with maximum 30 days for each journey.

TEMPORARY ADMISSION DOCUMENT: VEHICLE LOG BOOK

VEHICLE REGISTRATION NUMBER: _____

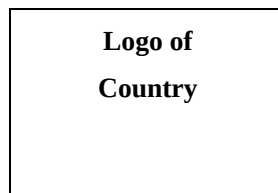
TAD LOG BOOK NUMBER: _____

Journey No	Crossing Point	Date of Entry	Date of Exit	Destination	Signature of Authorized
------------	----------------	---------------	--------------	-------------	-------------------------

					Officer
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
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27.					
28.					
29.					
30.					

Appendix-IIID

[see rule 482A(5)]



Name of Authorized Authority

TEMPORARY ADMISSION DOCUMENT: DRIVER PASS

Details of Transport Operator	
Name of company	
License Number	
Contact & Cell No.	
Address	

Details of Driver	
Name	

Father's name	
Tazkera/CNIC No.	
Contact & Cell No.	
Address	

Picture of Driver

Name and Designation of Authorized Officer	Signature	Stamp

Instructions:

1. This document shall be kept in possession of the driver at all times alongwith TAD of vehicle/Log Book.
2. This document is non-transferable to any other driver.
3. The driver's biometric (10 fingers) shall be captured by the authorities at the crossing point for ONLY ONE TIME.
4. Further entry/exit shall be allowed through one thumb scan at the crossing point.

Appendix-IIIE

[see rule 482A(5)]

Logo of Country

Name of Authorized Authority

TEMPORARY ADMISSION DOCUMENT: CLEANER PASS

Details of Transport Operator	
Name of company	
License Number	
Contact & Cell No.	
Address	

Details of Cleaner	
Name	
Father's name	
Tazkera/CNIC No.	
Contact & Cell No.	

Address	
---------	--

Picture of Cleaner

Name and Designation of Authorized Officer	Signature	Stamp

Instructions:

1. This document shall be kept in possession of the cleaner at all times.
2. This document is non-transferable to any other cleaner.
3. The cleaner's biometric (10 fingers) shall be captured by the authorities at the crossing point for ONLY ONE TIME.
4. Further entry/exit shall be allowed through one thumb scan at the crossing point.

Appendix-IIIF

See rule 482(19A)

**APPLICATION FOR REGISTRATION OF TRANSPORT OPERATORS FOR TEMPORARY
ADMISSION DOCUMENT (TAD)**

Detail of the Owner/Applicant	
Name:	
Father's Name	
Company Name:	
CNIC Number	
Contact Number:	
Address:	

Detail of Driver	
Name:	
Father's Name	
CNIC Number	
License Number:	
Contact Number:	
Address:	

Detail of the Helper/Cleaner	
Name:	
Father's Name	
CNIC Number	
License Number:	
Contact Number:	
Address:	

Detail of the Vehicle	
Make/Model of Vehicle:	
Model:	
Colour:	
Plate/Registration No:	
Engine No.	
Chassis No:	

Picture of Driver	Picture of Helper	Picture of Vehicle: Front View Number Plate	Picture of Vehicle: Back View Number Plate

Signature of Applicant

Name of the receiving Officer:	
Signature & Stamp]	

Appendix-IV
[see rule 484-A]

(On appropriately stamped non-judicial paper)

INSURANCE GUARANTEE FOR IMPORTED GOODS IN-TRANSIT

The Director of Transit Trade,
Directorate of Transit Trade
Custom House
Karachi.

Dear Sir,

WHEREAS Messers_____ having their registered office at.....
(herein after referred to as the Afghan importer) have imported goods in transit to Afghanistan from Messers..... as per IGM No..... dated..... Index No..... dated vide GD (AT) No..... dated

2. AND WHEREAS an amount of Rs..... (Rupees) has been assessed as duties and taxes in respect of the said goods which are payable by the importer in case he fails to take the goods out of the territorial jurisdiction of Pakistan.

3. AND WHEREAS the Customs Department has agreed to release goods against furnishing of an insurance guarantee equal to the amount of duty/taxes involved on the goods entering Pakistan.

4. NOW, THEREFORE, in consideration of the release of the imported goods, in-transit to Afghanistan, to the importer, we, Messers..... do hereby bind ourselves with the President of Pakistan to pay to the, *Director of Transit Trade*, the aforesaid guaranteed amount of duties and taxes and the surcharge thereon at the rate of fourteen percent per annum for the whole period on the amount or any part thereof remained un-paid from the date on which the in-transit goods are released to the importers.

5. **THE COMPANY ISSUING THIS GUARANTEE ALSO UNDERTAKES:-**

- (a) That the importer shall pay to you the guaranteed amount in lump sum after demand.
- (b) That the importer shall also pay to you the surcharge due on the involved amount at the rate of fourteen *percent* per annum.

- (c) That in the event of any default on the part of the importer to pay the guaranteed amount on demand along with surcharge due as aforesaid, we, Messers, shall pay to you the same immediately upon demand by Director of Transit Trade. On receipt of demand from the, Director of Transit Trade, it shall be considered by us as conclusive evidence of non-payment of the government dues plus surcharge, if payable by the importers.
- (d) That we do hereby agree to the payment of duty/taxes and surcharge on the amount chargeable from the date of clearance of goods till the date the payment is made, provided that you agree, on the request of the importers, not to take action under condition (6) (a) of this insurance guarantee.
- (e) That we do hereby agree and declare that in the event of any default in the payment of any sum stated above it may, without prejudice to any other remedy which may be available to you, be recovered by you under section 202 of the Customs Act, 1969.
- (f) That, notwithstanding anything contained in the foregoing, the guaranteed amount or any part thereof and surcharge, as aforesaid, shall immediately become payable to you.

6. ADDITIONAL CONDITIONS OF THIS INSURANCE GUARANTEE ARE AS FOLLOWS:-

- (a) Any notice may be given to the importers/company by sending the same, by registered post, which shall be deemed to have been served at the time when it would have been received by the addressee in the ordinary course of the post.
- (b) The amount payable hereunder as principal or surcharge at the specified date may be declared and the same shall there-upon become due and payable immediately.

7. That this insurance guarantee is valid up to.....

8. IN WITNESS WHEREOF we have thisday of..... 2014 caused this guarantee to be signed under the official stamp in the presence of-

1.....

Officer

Witnesses:-

2.....

Manager

1.....

2.....

Appendix-V
[see rule 484-B]

(On appropriately stamped non-judicial paper).

BANK GUARANTEE ²³[for Insurance Guarantee by an AA++ Company] FOR AFGHAN VEHICLES ENTERING PAKISTAN

The Director Transit Trade
Directorate of Transit Trade _____
Custom House, Karachi

Dear Sir,

WHEREAS Messers _____ having their registered office at..... (hereinafter referred to as the Afghan importers) have imported the Vehicle in-transit from Afghanistan under the cover of Temporary Admission Document No..... issued on for transit movement of goods covered under IGM No..... dated Index

²³ Inserted vide SRO 933(I)/2025 dated 27th May, 2025

No..... dated vide GD (AT) No..... dated from Custom Office..... (Pakistan) to Custom Office..... (Afghanistan).

2. AND WHEREAS an amount of Rs..... (Rupees) has been assessed as duties and taxes in respect of the said vehicle which are payable by the importer in case he fails to take the said vehicle out of the territorial jurisdiction of Pakistan within the time period prescribed in rule 609.

3. AND WHEREAS the Customs Department has agreed to release the temporarily admitted vehicle against furnishing of a bank guarantee ²⁴[or Insurance Guarantee by an AA++ Company] equal to the amount of duty and taxes involved on the said vehicle.

4. NOW, THEREFORE, in consideration of the release of the imported vehicle, for transport of transit goods to Afghanistan, to the importer, we, Messers..... Bank Limited..... do hereby bind ourselves to the President of Pakistan to pay to the, *Director of Transit Trade*, the aforesaid guaranteed amount of duty/taxes and the surcharge thereon at the rate of fourteen percent per annum for the whole period on the amount or any part thereof remained un-paid from the date on which the temporarily admitted vehicle is released to the importer.

5. **THE BANK ISSUING THIS GUARANTEE ALSO UNDERTAKES:-**

- (a) That the importers shall pay to you the guaranteed amount in lump sum after demand.
- (b) That the importers shall also pay to you the surcharge due on the involved amount at the rate of fourteen per cent per annum.
- (c) That in the event of any default on the part of the importer to pay the guaranteed amount on demand along with surcharge due as aforesaid, we, Messers Bank Limited, shall pay to you the same immediately upon demand by the, *Director of Transit Trade*,. *On receipt of demand from the, Director of Transit Trade, it shall be considered by us as conclusive evidence of non-payment of the government dues plus surcharge, if payable by the importers.*
- (d) That we do hereby agree to the payment of duty/taxes and surcharge on the amount chargeable from the date of temporary admittance of the vehicle till the date the payment is made, provided that you agree, on the request of the importers, not to take action under condition (6) (a) of this bank guarantee ²⁵[or Insurance Guarantee by an AA++ Company].
- (e) That we do hereby agree and declare that in the event of any default in the payment of any sum stated hereunder it may, without prejudice to any other remedy which may be available to you, be recovered by you under section 202 of the Customs Act, 1969.
- (f) That, notwithstanding anything contained in the foregoing, the guaranteed amount or any part thereof and surcharge, as aforesaid, shall immediately become payable to you.

6. **ADDITIONAL CONDITIONS OF THIS BANK GUARANTEE ²⁶[or Insurance Guarantee by an AA++ Company] ARE AS FOLLOWS:-**

- (a) Any notice may be given to the importers/bank by sending the same, by registered post, which shall be deemed to have been served at the time when it would have been received by the addressee in the ordinary course of the post.
- (b) The amount payable hereunder as principal or surcharge at the specified date may be declared and the same shall there-upon become due and payable immediately.

7. That this bank guarantee ²⁷[or Insurance Guarantee by an AA++ Company] is valid up to.....

²⁴ Inserted vide SRO 933(I)/2025 dated 27th May, 2025

²⁵ Inserted vide SRO 933(I)/2025 dated 27th May, 2025

²⁶ Inserted vide SRO 933(I)/2025 dated 27th May, 2025

8. IN WITNESS WHEREOF we have thisday
of..... 2014 caused this guarantee to be signed under the official stamp in the presence of-

1.....
Officer
.....Bank Ltd.....
Witnesses:-

2.....
Manager
.....Bank Ltd.....

1.....
2.....]