

**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:-]

.
.

**²[CHAPTER XXI
PAKISTAN CUSTOMS COMPUTERIZED SYSTEM ³[CUSTOMS COMPUTERIZED
SYSTEM]**

.
.

⁴[Sub-Chapter XVI

**Imports and Exports at Border Customs-Station
B. Exports**

.
.

556S. Reconciliation of all incoming and outgoing vehicles.-(1) Everyday in the morning, Customs, Frontier Corps or Pakistan Rangers and terminal operator shall reconcile all the import manifests of the incoming vehicles of the previous day with a system generated list that GDs have been filed for all incoming vehicles as per Appendix-C. In case, GD is not filed within forty eight hours of the arrival of the vehicle, the reasons may be ascertained by the Customs for late filing of GD including verification of location of the vehicle inside the custom station or terminal.

(2) At the end of the day, all cross-border authorizations collected by customs authorities as well by Frontier Corps or Pakistan Rangers and terminal operator shall be re-reconciled to ensure that all the requisite transport units which were issued gate-passes have crossed the border as per Appendix-D.

(3) The daily imports and exports statements reconciled jointly shall be countersigned by the concerned Assistant/Deputy Collector, incharge of the entry or exit gates. While, the Directorate of Transit Trade shall conduct the reconciliation of transit cargo and empty containers as per mechanism already given under the rules.

(4) In case of any discrepancy, the incharge of custom-station will initiate action under the relevant provision of the Customs Act, 1969.

(5) A weekly summary of reconciliation shall be forwarded to the respective Collector/Director to apprise them updated.

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 the letters “PACCS” vide SRO 601(I)/2012 dated 1st June, 2012 effective from 2nd June, 2012

⁴ Sub-chapter XVI was substituted vide SRO 267(I)/2021 dated 26th February, 2021.

(6) All concerned authorities i.e., Customs, Frontier Corps or Pakistan Rangers and terminal operator shall keep the original record of import manifests and cross-border authorizations for a period of five years and to made available if required by Custom authorities.

Appendix-A

[see rule 556G(c)]

IMPORT MANIFEST FOR VEHICLE CARRYING IMPORT CARGO FOR BORDER

STATION _____ (NAME)

1	Type of cargo i.e., import/transit/empty vehicle/empty returning transit container/empty new container	
2	Importer Name & Address in Pakistan	
3	Consigner name and address	
4	Name of the driver	
5	CNIC/ Passport Number of Driver	
6	Vehicle Registration Number	
7	Chassis Number	
8	Road Pass number issued by Pakistan Embassy in Kabul/TAD No. & date (in case of Afghan registered vehicle)	
9	Container Number (if applicable)	
10	CMR/Builty/Barnama No. & Date (Please attach a copy)	
11	Description of Goods	
12	Weight of the goods.	
13	No. of packages/ bags etc.	
14	Description of vehicle (Axle Load e.g. 6 wheeler, 10 wheeler etc.)	
15	Time /Date, place.	

Signature/Thumb Impression
Of Person Incharge of the vehicle.

For Official Use

Import Manifest No. _____ (to be allowed by gate - officer)

Time of entry of vehicle _____ (0000 hours)

Date of _____

Received by _____

(Name & Signature of Customs Officer)

Appendix-B

[see rule 556G(d)]

EXPORT MANIFEST FOR VEHICLE CARRYING EXPORT CARGO FOR BORDER

STATION _____ (NAME)

1	Type of cargo i.e., export/transit/empty vehicle/empty new container	
2	Exporter Name & Address in Pakistan	
3	Name of the driver	
4	Consigner name and address	
5	CNIC/ Passport Number of Driver	
6	Vehicle Registration Number	
7	Chassis Number	
8	Container Number (if applicable)	
9	CMR/Builty/Barnama No. & Date (Please attach a copy)	
10	Description of Goods	

11	Weight of the goods.	
12	No. of packages/ bags etc.	
13	Description of vehicle (Axle Load e.g. 6 wheeler, 10 wheeler etc.)	
14	Time /Date, place.	

Signature/Thumb Impression
Of Person Incharge of the vehicle.

For Official Use

Export Manifest No. _____ (to be allowed by gate - officer)

Time of entry of vehicle _____ (0000 hours)

Date of _____

Received by _____

(Name & Signature of Customs Officer)

Appendix-C

[see rule 556S(1)]

DAILY RECONCILIATION STATEMENT OF INCOMING VEHICLES FOR CUSTOMS STATION _____ DATED _____

S. No.	Vehicle Registration No.	Entry date	Description of goods	GD No.	GD date	Remarks (if pending)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Signature: 1. Representative of Customs : Name & Signature
2. Representative of FC/ Pakistan Ranger : Name & Signature
3. Representative of Terminal Operator : Name & Signature

Appendix-D

[see rule 556S(2)]

DAILY RECONCILIATION STATEMENT OF EXPORT VEHICLES FOR CUSTOMS STATION _____ DATED _____

S. No.	Vehicle Registration No.	Description of goods	GD No.	GD date	Cross border authorization/ gate pass No. & date	Remarks (if pending)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Signature: 1. Representative of Customs : Name & Signature
2. Representative of FC/ Pakistan Ranger : Name & Signature
3. Representative of Terminal Operator : Name & Signature]