

**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-XXV
AFGHANISTAN-PAKISTAN TRANSIT TRADE RULES**

**Sub-Chapter-I
Preliminary**

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599. Scope.-Notwithstanding anything contained in these rules or any other rules made under the Act, the provisions of this chapter shall apply to cargo (goods including vehicles) in transit to and from Afghanistan, namely:-

- (a) Afghan commercial cargo imported through Karachi, Port Qasim ³[,] or Gawadar port ⁴[or Sost];
- (b) Afghan commercial cargo from Afghanistan to India through Wagha;
- (c) Afghan commercial cargo from Afghanistan to other countries;
- (d) non commercial cargo.

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 After CHAPTER XXIV, Chapter XXV was added vide SRO 601(I)/2011 dated 13th June, 2011

³ for the word “or” a comma was substituted vide SRO 18(I)/2012 dated 5th January, 2012

⁴ The words “or Sost” were inserted vide SRO 18(I)/2012 dated 5th January, 2012