

**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

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Sub-Chapter- II
Importation of Afghan Transit Goods

601. Filing and processing of goods declaration for Afghan Transit goods.-(1) The goods which are carried under the Customs transit shall not be subject to the payment of import or export duties and taxes, provided the activities are in conformity with these rules.

(2) The transport operator or the Customs agent shall file the goods declaration (hereinafter called GD) (Afghan Transit) at the office of departure in accordance with these rules. The GD shall be accompanied by following documents, namely:-

- (a) original invoice;
- (b) bill of lading;
- (c) original packing list;
- (d) importability documents.-
 - (i) valid jawaznama for Afghan Transit Trade (ATT) commercial goods in original (import permit) attested or verified by the respective Afghan Consulate;
 - (ii) exemption certificate (mafinama) of the Afghan customs department for non-commercial Afghan transit trade goods;
- (e) Customs security as provided under these rules;
- (f) letter of authorization from the importer based in Afghanistan in respect of his representative undertaking by the concerned Customs agent to the effect that the jawaznama or mafinama is valid; and

³[(g) Six copies of the GD shall be prepared. The details are given as under:-

GD	Usage or disposal
Original	Importer's copy for clearance of goods at the office of departure.

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 Clause (g) was substituted vide SRO 18(I)/2012 dated 5th January, 2012

Duplicate copy	⁴[(i) in case the goods are imported at sea port, the Customs administration at the office of departure shall send a copy to the office en route in Pakistan (Torkham or Chaman) which shall be handed over to Afghan Customs at the border. The Afghan Customs shall send the GD back to the office of departure in Karachi through the respective border Customs stations (Torkham or Chaman on the Pakistani side) along with copy of T-1 issued and attested by Afghan Customs bearing cross reference of GD filed in Pakistan, and a certificate to the effect that the consignment mentioned in the relevant T-1 form has crossed the Customs check post or station Samarkhel (Jalalabad) in case of transit through Torkham, and Spin Boldak in case of transit through Chaman. This shall be considered as Cross Border Certificate (CBC) and on the basis of which Customs shall release, after due process, the customs security;] (ii) in case the goods are imported at Border Customs Station and exported through sea port, the copy shall be sent by the office of departure to the Customs at sea port. This copy shall be returned to the office of departure after endorsement of mate receipt (MR) number; and (iii) in case the goods are imported at Border Customs Station and exported through another Border Customs Station, this copy shall be returned to the office of departure after endorsement of “Crossed Border” by the appropriate customs officer.
Triplicate copy	Afghan Transit Group office record at Office of departure and for audit purposes.
Quadruplicate copy	(i) In case the goods are imported at sea port, the copy shall be sent to Assistant Collector of Customs at the office en route for endorsement of “Crossed Border” stamp by Torkham or Chaman Customs along with signatures and name stamp of the authorized officer. This copy shall also be endorsed by stamp and signature of Afghan Customs to confirm that the consignment has crossed the border. The Assistant or Deputy Collector of office en route shall send the copy to the office of departure within fifteen days of crossing the border. This copy shall be used for reconciliation and monitoring; and (ii) in case goods are imported at Land Border Station this copy shall be sent to the office of departure after endorsement of MR number or “Crossed Border”. This copy along with cross border certificate shall be used for reconciliation and monitoring.
Fifth Copy	Carrier’s copy to be kept in the transport unit throughout its journey in transit.
Sixth Copy	Copy of the concerned Regional Office of the Directorate General of Intelligence and Investigation.]

4 Proviso (i), which appeared as “(i) In case the goods are imported at sea port, the Customs administration at the office of departure shall send copy to the office en route in Pakistan (Torkham or Chaman) which shall be handed over to Afghan customs at the border for onward submission to the office of destination in Afghanistan. The office of destination shall send the GD back to the relevant Customs office of departure along with a copy of their own goods declaration filed with the office of destination duly completed and which shall bear the cross reference of Pakistan’s goods declaration, which shall be considered as cross border certificate and on the basis of which Customs security shall be released after due process;] was substituted vide SRO 22(I)/2013 dated 13th January, 2013