

**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**

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602. Processing of documents.-(1) The processing Customs Officer shall,-

- (a) receive the documents in Afghan Transit Group and affix stamp bearing his name and designation as well as put up his initial on original copy of G.D in token of receipt;
- (b) endorse or post the receipt in the computer system by using his allocated identification (ID) himself;
- (c) ensure documents are complete and enter in the register, the particulars of GD and name of the person submitting the GD in Afghan Transit Group Register to be prescribed by Assistant or Deputy Collector in-charge. The entries shall be counter checked at the end of the day by an Appraising Officer (AO) ³[or Customs officer of an equivalent rank] nominated by the Assistant or Deputy Collector for the purpose; and
- (d) hand over the documents to the concerned AO ⁴[or Customs officer of an equivalent rank] for further processing of the documents.

(2) The AO (Processing) ⁵[or Customs officer of an equivalent rank] shall scrutinize the GD in the light of documents submitted by the importer or clearing agent and satisfy himself that,-

- (a) the GD is in order;
- (b) the goods declared for customs transit are in conformity with the import documents;
- (c) the PCT heading is as per the declaration of the goods;
- (d) correct value is determined under section 25 of the Customs Act, 1969;

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 The words “or Customs officer of an equivalent rank” were inserted vide SRO 18(I)/2012 dated 5th January, 2012

⁴ The words “or Customs officer of an equivalent rank” were inserted vide SRO 18(I)/2012 dated 5th January, 2012

⁵ The words “or Customs officer of an equivalent rank” were inserted vide SRO 18(I)/2012 dated 5th January, 2012

- (e) the goods allowed for transit are in accordance with the prescribed procedure and prevalent law;
 - (f) Customs security is in order and covers all duties and taxes; and
 - (g) jawaznama is valid.
- (3) AO ⁶[or Customs officer of an equivalent rank] shall also himself enter, through his own ID, the relevant details in the computer system;
- (4) After processing the GD, the AO ⁷[or Customs officer of an equivalent rank] shall also attest invoice, packing list and bill of lading and shall sign the GD and affix his name and designation stamp.
- (5) If a consignment of transit goods is selected for examination through risk profiling, the AO ⁸[or Customs officer of an equivalent rank] shall endorse the examination order on reverse of duplicate, triplicate, ⁹[quadruplicate and sixth] fifth, eighth and ninth copy of the GD and send the GD to the Principal Appraiser (Afghan Transit Group) for verification and counter-signature.
- (6) If the GD is not selected for examination, the Principal Appraiser shall also endorse “checked and passed” and affix his stamp bearing his name and designation and shall also sign the GD. In case any discrepancy is found in GD with respect to furnished documents or the details of the goods is not clear then the GD shall not be processed unless the discrepancy is rectified and justified.
- (7) The concerned clerk of the Afghan Transit Group shall enter the particulars of the GD in the relevant register and affix the stamp of the free number, which shall be same as the manifestation number already allotted by the PRAL. At the close of business each day, the designated AO shall check and verify entries in the register and put his signatures in the relevant column.

6 The words “or Customs officer of an equivalent rank” were inserted vide SRO 18(I)/2012 dated 5th January, 2012
7 The words “or Customs officer of an equivalent rank” were inserted vide SRO 18(I)/2012 dated 5th January, 2012
8 The words “or Customs officer of an equivalent rank” were inserted vide SRO 18(I)/2012 dated 5th January, 2012
9 Substituted for the words “fifth, eighth and ninth” vide SRO 18(I)/2012 dated 5th January, 2012