

**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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603. Physical Customs inspection at Office of Departure.-(1) All consignments of transit goods shall be inspected to verify the shipper's seal and container number declared in GD.

(2) All containers of transit goods shall be fitted with tracking devices at the office of departure from a tracking company duly approved by the Board.

³[(3) ⁴[twenty percent] containers of transit cargo shall be scanned, on availability of scanners, at the office of departure. The scanning at the office en route shall be done on the basis of risk management.]

(4) Hundred percent weighment of transit goods shall be carried out at the office of departure and at office en-route.

(5) ⁵[Up to five per cent of the containers] of transit goods shall be selected for examination through risk profiling or the risk management system. The selected consignment shall be examined hundred *per cent*.

(6) In case of any suspicion or on receipt of credible information any consignment of transit goods shall be examined by the orders of the officer of Customs not below the rank of Assistant ⁶[***] Collector of Customs.

(7) The examination report of consignment so examined shall be endorsed on reverse of duplicate, triplicate, fifth, eighth and ninth copy of the GD.

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 Substituted for “(3) All containers of transit goods shall be scanned at the office of departure and at office en route.” vide SRO 18(I)/2012 dated 5th January, 2012

⁴ Substituted for the word “All” vide SRO 1303(I)/2020 dated 2nd December, 2012

⁵ Substituted for the words “Five per cent of the consignments” vide SRO 18(I)/2012 dated 5th January, 2012

⁶ The words “or Deputy” were omitted vide SRO 18(I)/2012 dated 5th January, 2012