

**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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604. Examination of goods.-(1) The AO shall conduct the examination of the transit goods to ascertain its nature, origin, condition, quantity and value with reference to the declarations made in this regard in the transit documents filed with the Customs.

(2) The AO shall endorse the legible and indelible examination report on the reverse of duplicate, triplicate, ³[quadruplicate and sixth] copy of the GD.

⁴[***]

(4) AO shall also himself enter, through his own ID, the relevant details of the examination report in the computer system.

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 the words “fifth, eighth and ninth” vide SRO 18(I)/2012 dated 5th January, 2012

⁴ Sub-rule (3) was omitted vide SRO 1303(I)/2020 dated 2nd December, 2020. At the time of omission sub-rule (3) was as under:

“(3) All packages containing transit goods shall indelibly bear the marks and numbers “IN TRANSIT TO AFGHANISTAN”. Any difference in marks and numbers or in case marks and numbers are not clearly visible, shall be pointed out by the AO.”