

**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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605. Processing of duplicate copy of GD.-³[(1) 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 sent the GD back to the office of departure in Karachi through the respective Customs station (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 checkpost 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. The duplicate copy of GD shall be submitted in the above manner within sixty days extendable by another thirty days by the Additional Collector of Customs concerned, after recording reasons in writing.]

(2) In case the goods imported at Border Station are exported through sea port, duplicate copy of GD shall be returned to the office of departure within fifteen days, extendable by another fifteen days by the Additional Collector of Customs after recording reasons in writing and endorsement of MR number, on the basis of which Customs security shall be released.

(3) In case the goods imported at Border Station are exported through another border station, duplicate copy shall be returned to the office of departure within fifteen days, extendable by

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 Sub rule (1), which appeared as “(1) In case the goods are imported at sea port, the Customs administration at the Office of departure shall send duplicate copy of GD 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 its own GD filed with the Office of destination duly completed. The Afghan GD shall bear the cross reference of Pakistan’s GD on which Customs security shall be released after due process. The duplicate copy shall be submitted 3[***] within sixty days extendable by further thirty days by the Additional Collector of Customs after recording reasons in writing.” was substituted vide SRO 22(I)/2013 dated 13th January, 2013

another fifteen days by the Collector after recording reasons in writing and endorsement of “Crossed Border” with date and time by the appropriate Customs officer ⁴[***].

4 *The comma and words “, on the basis of which Customs security shall be released” were omitted vide SRO 18(I)/2012 dated 5th January, 2012*