

**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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606. Processing of other copies of GD.-³[***]

(2) In case the goods are imported at sea port, quadruplicate copy shall be sent to Assistant Collector of Customs at office en-route for endorsement of “Crossed Border” stamp, with date and time, along with signatures and name stamp of the authorized officer. This copy shall be endorsed by stamp 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 from where the goods entered Pakistan. The office of departure shall monitor the cross border movement through this copy; however, Customs security shall be released on receipt of duplicate copy of GD ⁴[in the manner prescribed in rule 605]. The cross border confirmation shall be ⁵[received] within fifteen days extendable by further fifteen days by the Collector after recording reasons in writing.

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) was omitted vide SRO 18(I)/2012 dated 5th January, 2012

⁴ Inserted vide SRO 22(I)/2013 dated 13th January, 2013

⁵ For the words “submitted by the importer”, the word “received” was substituted vide SRO 22(I)/2013 dated 13th January, 2013