

**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-V

Loading, sealing and gate out at office of departure at sea port

622. Transportation of goods.-(1) Transportation of transit goods by transport operators shall be allowed in containers of international specifications. However, for a period of three years the transit goods shall also be allowed in internationally acceptable and verifiable standard of sealable trucks. Internationally acceptable and verifiable standard of sealable trucks shall be those.-

- (a) on which customs seals can be simply and effectively affixed;
- (b) from which no goods can be removed from or introduced into the sealed part of these trucks without breaking the customs seal or leaving visible traces of tampering;
- (c) which contain no concealed space where goods can be hidden; and
- (d) in which all spaces capable of holding goods are readily accessible for customs inspection.

(2) Oversize, heavy and bulky transit goods may be transported in open transport units³].

(2A) Export of perishable goods in transit (like fruits and vegetable etc.,) may be transported in open trucks or other transport units.]

[(2B) Imported transiting vehicles may be allowed transportation in roll-on and roll-off car carriers.]

(3) All packages containing in transit goods shall indelibly bear the marks and number expressly reflecting that goods are in transit to Afghanistan or from Afghanistan to destination country.

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 For semicolon a full stop was substituted and thereafter the new sub-rule (2A) was inserted vide SRO 12(I)/2012 dated 5th January, 2011