

**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**

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624. Sealing Requirements.-(1) The containers loaded on the authorized vehicle shall be presented before focal point officer of PCCSS along with following documents, namely:-

- (a) out of charge copy of GD bearing stamp, name, designation;
- (b) date and signature of the concerned "Allow Loading" officer;
- (c) carrier manifest and TAD if applicable;
- (d) payment receipt for seal of PCCSS;
- (e) port authority's gate pass in case of goods moving from a sea port or if prescribed by the Collector;

(2) The focal point officer shall check the seal (bolt or any designated seal but not plastic seal) and check it for any defect. The bar code on the seal shall be scanned by using the bar code reader and in case bar code is accepted, Form-A shall be completed. In case bar code is not validated a new seal shall be used. He shall certify on Form-A that the bar code was found valid. If otherwise, he shall keep such invalid seals in a separate box and shall return within twenty four hours to the designated officer or to Inspector Preventive Service (IPS) (Admn) Preventive, in case of Customs House Karachi.

(3) The Focal Point Officer shall ensure that PCCSS seal is affixed on the container.

(4) The sealing information shall be entered into the computer system as well as in the prescribed registers.

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