

**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:-]

.

.

**²[CHAPTER-XXV
AFGHANISTAN-PAKISTAN TRANSIT TRADE RULES**

.

.

**Sub-Chapter-V
Loading, sealing and gate out at office of departure at sea port**

.

.

627. Clearance of containers.-(1) The Preventive Officer or Customs officer of equivalent rank at gate out shall allow clearance of container on the basis of following, namely:-

- (a) submission of GD duly out of charged;
- (b) check whether PCCSS seal is intact; and
- (c) ensure that gate out event of 'One Customs' has been updated and the computer gate out number generated and embossed on GD.

(2) The SPO or Customs officer of equivalent rank in-charge of computer gate out section shall then emboss "Gate Out", stamp on the GD and also place his signatures along with name stamp and employment number or any other personal number allotted by the department.

(3) The clearing agent or transport operator shall submit following documents to the designated officer or IPS in-charge of out gate for allowing the physical passing out of the container, namely:-

- (a) Out of charged GD bearing allow loading stamp and computer gate out number and Gate out stamp;
- (b) Form-A;
- (c) Port authority's gate pass in case of goods moving from a sea port or if prescribed by the Collector.

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