

**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-VI
Verification at office en-route**

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629. Receipt or acknowledgement or Inspection of seals and loading, unloading of transit cargo at office en-route.-(1) On arrival of the transport unit at the office en-route, the driver or supervisor of the transport unit shall hand over Form-A to the designated Customs officer or PCCSS focal person, who shall,-

- (a) verify the container number, or railway wagon number and the registration number of the transport unit or trailer or rolling stock and cross check it with Form-A;
- (b) check the seals affixed thereto including PCCSS seal and reconcile them with Form 'A';
- (c) carry out weighment;
- (d) perform electronic reconciliation through system;
- (e) scan the consignment; and
- (f) break the seal, in case any discrepancy is observed.

(2) The focal person shall enter the data using his own ID himself into the computer system as per prescribed procedure.

(3) The concerned clearing agent or border agent or supervisor of the transport unit shall also submit the relevant copy of the GD received by him from office of departure, to the Customs authorities at the office en-route, who shall cross check and compare it with the copies of GD received directly from the office of departure by post.

(4) The GD shall then be marked to the examiner or inspector, who shall inspect the container or goods to see that the GD is in order, weight of the container is correct, there is no discrepancy in the images of scanners at the office of departure and at office en-route, seals, fastening and body of the container is intact. The examiner shall, accordingly record his inspection report on

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

reverse of all copies of the GD under his name, designation, date and stamp and shall also himself enter his report in the computerized system.

(5) In case, any discrepancy is reported in weight or any seal is found tampered with or there is discrepancy in the scanning image, the goods shall be examined by hundred per cent and such examination or quantification shall be carried out in the presence of the representatives of the transport operator and customs agent. Proper inventory thereof shall be prepared and signed by each representative and shall be forwarded to the Superintendent or appropriate officer for initiating legal action in case any shortage or variation is found.

(6) In case the GD is found in order, seals of the containers are intact and no discrepancy is found in terms of weight or scanning image or there is no evidence of ³[tampering] of the container, the goods shall be allowed to cross the border.

(7) The designated officer of Customs, after allowing crossing the border shall issue gate pass in triplicate for individual transport unit. The Customs authorities shall retain counterfoil of the gate pass and other two copies will be handed over to the concerned clearing agent or border agent or supervisor of the transport unit.

(8) Duplicate copy of the gate pass shall be collected by the Examiner or Inspector, at the time the Transport unit leaves the Customs area and the triplicate copy shall be delivered to the relevant staff of political administration deployed at the zero point.

(9) At the end of the day, all the gate passes collected by the Customs authorities as well as by the Political Administration shall be reconciled to ensure that all the transport units which were issued the gate passes have crossed the border.

(10) After crossing over the border by transport units, the relevant copies of GDs including Afghan Government's copy, shall be forwarded to the office en-route on the Afghan side for their endorsement in relevant portion of the GD as token of receipt of the transit good. The Afghan office en-route shall return a copy of the GD with acknowledgment of receipt of the consignment to the Pakistan office en-route as confirmation of receipt of the consignment and forward the original GDs to the office of destination on the Afghan side.

(11) At office en-route the sealing information shall be entered in the computer system on real time basis by the appropriate officer to electronically de-seal and to confirm that the transit goods have been received at office en route. The information shall also be recorded manually in a register as per format prescribed by the Collector and in the computer system.

(12) Afghan Transit Group at the office of departure shall be responsible to issue consolidated re-conciliation statement of all the consignments of transit goods actually dispatched during the month preceding the last month for transit to Afghanistan and duly acknowledged by Afghan Customs after crossing border. The statement showing all relevant details including date of dispatch, description of goods, quantity, container number, number of packages, name of bonded carrier or authorized vehicle registration number, railway wagon number, date of receipt at border Customs and date of acknowledgement by Afghan Customs shall be dispatched with a separate list of discrepancies, if any, to Collectorate of office en route, on 10th day of each month.

(13) For Afghan transit consignments transported through Pakistan Railways, all consignment except heavy, oversize and bulky goods shall be transported in containerized form. On arrival of containers at Customs Transit Station Peshawar Cantt and Peshawar City, the PCCSS staff shall verify the PCCSS seals affixed to the containers and check other relevant data in PRAL computerized system. After verification, the Railway authorities shall place the containers at the platform specified for Afghan Transit cargo. The concerned clearing agent shall submit original copy of the GD received by him from the office of departure to the Deputy Superintendent in-charge of the Station who shall countercheck it with the duplicate copy received directly from the office of departure by post. The GD shall then be marked to inspector or examiner for inspection of the consignment. The

3 *Substituted for the word "tempering" vide SRO 18(I)/2012 dated 5th January, 2012*

examiner shall inspect the container or goods to his satisfaction that the GD is in order, weight of the container is correct and seals, fastening and body of the container are intact. The examiner shall, accordingly record his inspection report on the reverse of GD and shall also feed his report in the computerized system. The consignment shall then be allowed loading on the second transport unit i.e. a Pakistani bonded carrier or, as the case may be, an Afghan vehicle allowed entry to Pakistan on TAD. A convoy memo, in the following format, in triplicate showing the following particulars shall be prepared by the Deputy Superintendent in-charge of the concerned transit stations at Peshawar, namely:-

S. No.	GD No. & Date	Description of Goods	Reg. No. of Truck or Trailer with container No. in case of containers	Nos. of Package Loaded.
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(14) Original and duplicate copies of convoy memo shall be forwarded to Customs Station, Torkham and triplicate copy shall be retained by the Transit Station at Peshawar. A gate pass in quadruplicate containing following particulars in respect of convoy of vehicles loaded with transit goods shall also be prepared by the Deputy Superintendent in-charge Customs transit stations, Peshawar, namely:-

- (a) Convoy number and date;
- (b) number of vehicles;
- (c) numbers of seals affixed on each vehicle; and
- (d) names of inspector or sepoy escorting convoy.

(15) The quadruplicate copy of gate pass shall be retained by Customs transit stations Peshawar in a bound book, duplicate and triplicate copies shall be delivered by the driver at Islamia College Customs check post and Takhtbai check post (manned by political authorities) respectively and original copy of the same shall be handed over along with convoy memo at Customs station Torkham. An inspector along-with sufficient class-IV staff shall be deputed by the Deputy Superintendent in-charge Customs transit stations, Peshawar for escorting the convoy of the vehicles loaded with transit goods up to office en-route i.e. Customs station, Torkham in this case. Subsequent procedure at the office en route shall be the same as given in this sub-chapter.

(16) In case any discrepancy, seal tampering or shortage of goods is observed, the goods shall be examined by hundred *per cent* in the presence of representatives of Pakistan Railways and the concerned clearing agent and proper inventory thereof shall be prepared and signed by each representative for necessary legal action under the Act and these rules.