

**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-VIII
Transit through air**

635. Air to air transit of goods.-The following procedure is prescribed for movement of Afghan transit goods from only that International Airport of Pakistan where there is a direct flight to an International airport in Afghanistan, namely:-

- (a) the authorized representative or cargo handler of the airline or aircraft shall mention the details of transit goods for Afghanistan separately in Import General Manifest (IGM) which shall be up loaded on customs computerized system through web. After unloading, transit goods shall be stored separately at a place earmarked for them in the notified premises of a cargo handlers covered shed inside the airport. The shed shall be supervised and monitored by posting customs staff on regular basis;
- (b) cargo so unloaded from one aircraft for storage in shed at airport for subsequent loading at another aircraft for transportation to Afghanistan shall not be allowed under any circumstances to be taken out of the airport. The cargo handler shall be responsible for safe storage and security of the goods. In case of any pilferage or shortage or theft or damage to goods, he shall be liable to make payment of duty and taxes leviable thereon and compensate the owner of goods;
- (c) for transportation of stored Afghan transit cargo to the destination in Afghanistan, the clearing agent shall electronically file a GD "Air Transit Permit" (ATP), through web against respective IGM and index to be loaded on an aircraft for transportation to Afghanistan. A GD shall indicate complete details of the consignment. The goods shall be loaded in aircraft under customs supervision when GD is out of charged by the Superintendent or Principal Appraiser. A duplicate copy of the GD with complete details of the consignment shall be kept in record of the customs;
- (d) The computerized system shall allot the ATP to the Appraising Officer for examination of the goods and verification of declaration. He shall tally the details on ATP with details on IGM, check description of goods, their quantity, number of packages, and weight on documents and examine the goods accordingly. If everything

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

is found in order by him, he shall file his examination report in the system through his ID allocated to him for this purpose;

- (e) the Principal Appraiser, Afghan Transit, through his ID of the computer system shall counter check the declaration vis examination report and all other aspects and if in order, shall allow out of charge of ATP in the system by allotting a free cash number;
- (f) after examination of goods, its re packing, security and safe custody till their loading on aircraft for destination, shall be responsibility of the cargo handler;
- (g) one copy of ATP shall be retained by customs and other by the cargo handler;
- (h) the cargo handler or authorized representative of the airline shall file Export General Manifest (EGM) in respect of such goods through web after departure of the flight; and
- (i) Assistant or Deputy Collector (Afghan Transit) shall inspect the transit cargo sheds quarterly and furnish his inspection report to Additional Collector concerned about working of sheds and their short comings, if any.

Note: The facility of air to air transit shall be operational zed in the jurisdiction of Collectorate only with the written permission of the Collector. The concerned Collector may take duly publicized additional measures to prevent misuse of the facility.