

**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-IX
Transit from Afghanistan to India through land route Wagha**

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636. Procedure in respect of transit goods through Wagha.-The following procedure is prescribed for movement of Afghan transit goods from Afghanistan to India through Wagha, namely:-

- (a) the Customs officer at the entry gate of National Logistic Cell (NLC) Wagha Border terminal shall check the seals of Afghan trucks bringing goods for India, and after cross checking or tallying the details of the vehicle with that of the accompanied documents shall allow the truck to enter the terminal;
- (b) the Customs officer at the gate shall enter particulars on the transit register and hand over a copy of the documents to NLC official for their record;
- (c) detailed examination of the goods shall be dispensed with if the seals are intact;
- (d) once the truck is inside the terminal it shall be weighed and scanned. In case there is some discrepancy in weight or any doubtful observation from the image produced by scanner is observed, a Customs Officer not below the rank of Assistant Collector shall order inspection or examination;
- (e) the particulars of Indian truck on which the goods are to be loaded shall be noted at the back of duplicate copy of GD meant for office of destination;
- (f) at the terminal Afghan cargo shall be off loaded on to Indian trucks back to back in the presence of Customs officer and representative of the owner of the goods;
- (g) Customs officer at the out gate of the terminal shall tally the details of the documents with that of the truck before allowing Indian truck to leave the terminal;
- (h) the duplicate copy of GD with acknowledgement endorsed with "Crossed Border" stamp along with signatures and name stamp of the authorized officer shall be sent to the office of departure from where the goods entered Pakistan;

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

- (i) Customs officer at Wagha shall also enter acknowledgement of transit goods in One Customs. The duplicate copy of GD shall be retained by Customs authorities at Wagha for record; and
- (j) the empty Afghan trucks shall not be allowed to carry any goods for Afghanistan on their way back from Wagha.