

**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-X

Procedure in respect of Afghan transit export at Karachi³[port, port and Gwadar port] Muhammad Bin Qasim

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637. Procedure on arrival.-(1) On arrival of Afghan transit export cargo at sea ports of Pakistan, the Afghan exporter or his authorized clearing agent shall present the customs staff the duplicate and triplicate hard copies of GD along with TAD if goods are transported through Afghan trucks along with other relevant documents marked as "In Transit from Afghanistan" to respective foreign countries through sea route.

(2) On arrival of goods at port of loading, the driver of the truck or the clearing agent shall get the gate pass from the preventive gate officer. The gate officer shall compare container number, vehicle number, GD and shipping bill number etc., and allow the vehicle to enter the port area.

(3) The clearing agent shall present GD and gate pass to the preventive staff who along with the PRAL staff shall make entry in the manual register and feed the container number, number of containers, number of cartons or packages in the container, shipping bill number as mentioned in the GD into the system. After feeding of all the details in the system, a registration serial number shall be generated which shall be marked on the face of GD. The Preventive gate staff shall sign and stamp "pass-in" bearing number of containers on the reverse of the GD before allowing the vehicle to enter the terminal area.

(4) After "pass-in" at the port area, the clearing agent shall go to port weight scale for weighing of the containers and shall get the weighing slip. Scanning shall also be conducted to match the image with the scan image taken at the Office of departure.

(5) After getting the weighing slip, and scan slip, the vehicle shall move to the Afghan transit shed or the specified area for de-stuffing.

(6) The cargo shall be un-loaded or in case of containerized cargo, the container shall be un-loaded at shipping line yard or the port or terminal.

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

³ Added vide SRO 18(I)/2012 dated 5th January, 2012

(7) PCCSS staff shall de-seal after verifying seal and railways wagon or vehicle number. He shall tally the particulars of the documents with that of the vehicle and inspect the seal before allowing entry to the concerned Afghan cargo shed. The PCCSS staff shall check and verify the particulars fed in on-line computer system.

(8) The clearing agent shall present the GD to examination staff (Export) for registration. The detailed examination of the goods shall be dispensed with if the seals are intact.

(9) In case of short shipment, the examination staff shall stamp the GD mentioning short-shipped cargo bearing number of containers and number of packages and value of the goods on the reverse of the GD.

(10) At the terminal, after inspection, Afghan cargo shall be off loaded in the presence of Customs officer and representative of the owner of the goods.

(11) AO concerned shall cross check the particulars of the GD and send it to the concerned Principal Appraiser.

(12) ⁴[Five] per cent of consignment of transit goods arriving at sea port shall be subject to examination under the risk management system or in case of any information or if the seals are found not intact. The examination shall be carried out in presence of the concerned ⁵[customs officer].

(13) After the GD is out of customs charge, the Principal Appraiser Afghan transit ⁶[Group] shall "allow shipment" and the Preventive staff shall "allow loading" in the system and the goods shall be loaded on vessel for foreign country.

(14) Customs officer shall enter acknowledgement of transit goods in the computer system.

(15) Duplicate copy of GD bearing MR number, cross-border stamp and examination endorsement, if conducted, shall be sent back to the Customs station at Torkham or Chaman from where the goods have entered Pakistan and shall be treated as cross border certificate.

(16) The Quadruplicate copy after affixing of MR number shall be sent to the headquarter office of departure. This copy along with cross border certificate shall be used for reconciliation and monitoring. The fifth copy received directly from the office of departure shall be kept for record in the concerned section at the sea port office.

(17) In case of any discrepancy the violation shall attract the penal provisions embodied in these rules.

4 Substituted for the word "hundred" vide SRO 18(I)/2012 dated 5th January, 2012

5 Substituted for the words "Assistant or Deputy Collector" the words "Customs officer" vide SRO 18(I)/2012 dated 5th January, 2012

6 Substituted for the word "section" vide SRO 18(I)/2012 dated 5th January, 2012