

**GOVERNMENT OF PAKISTAN  
(REVENUE DIVISION)  
CENTRAL BOARD OF REVENUE**

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Islamabad, the 18<sup>th</sup> June, 2001

**NOTIFICATION  
(CUSTOMS)**

**S.R.O. 450(I)/2001.-**<sup>1</sup>[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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**<sup>2</sup>[CHAPTER-XXV  
AFGHANISTAN-PAKISTAN TRANSIT TRADE RULES**

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**Sub-Chapter-XI  
Licensing of transport operators**

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**641. Responsibilities of the bonded transport operator.**-(1) Prior to submission of carrier manifest the transport operator shall satisfy himself that the actual description, quantity, quality and weight of the goods in transit are as per declaration in the GD. In case any change in the details of cargo is found en-route or at port of exit, the transport operator shall be held responsible under the provisions of the Act.

(2) The transport operator shall be responsible and bound to carry the goods to its destination without any delay and with utmost haste. The transport operator shall also be bound to deliver the bonded transit goods to its destination within the prescribed time-limit, using the transport route, as <sup>3</sup>[notified by the Ministry of Communication], from time to time.

(3) The delay in delivery from the stipulated time or deviation from the route shall require a written explanation from the transport operator to focal point <sup>4</sup>[Customs Computerized System] and may entail invocation of penalty provisions.

(4) The transport operator shall be responsible for transporting the transit goods through the designated routes and within the time limits specified by the Board from time to time. In case some route is closed or cannot be used for any reason, the bonded transport operator shall make an application to Assistant Collector at office of Departure for permission to use the alternate route mentioning the alternate route to be used and the time to be consumed by using the alternate route.

(5) In case of any accident on the way between office of departure and office en-route which may cause delay in the delivery of goods beyond the specified time, the nature of accident, exact time and place of accident along with complete detail of the transport operator shall be communicated to the office of departure and office en-route telephonically or electronically.

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<sup>1</sup> Existing preamble substituted and shall be deemed always to have been so substituted vide SRO 831(I)/2018 dated 2<sup>nd</sup> 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:--”

<sup>2</sup> After CHAPTER XXIV, Chapter XXV was added vide SRO 601(I)/2011 dated 13<sup>th</sup> June, 2011

<sup>3</sup> Substituted for the words “may be prescribed by the Board” vide SRO 18(I)/2012 dated 5<sup>th</sup> January, 2012

<sup>4</sup> Substituted for the letters “PACCS” vide SRO 601(I)/2012 dated 1st June, 2012 effective from 2nd June, 2012