

**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- XV
Offences, Penalties and Operation of this Chapter**

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652. Provisions relating to weighing, scanning and tracking.-Provisions of this chapter relating to weighing of consignments, scanning of containers, tracking and monitoring of vehicles and containers shall become operative once infrastructure and facilities in this regard are available and after the same is notified by the Board through a General Order specifying therein the date of such operation.

Appendix-I
[see rule 609]

GOVERNMENT OF PAKISTAN

OFFICE OF THE ASSISTANT/DEPUTY COLLECTOR

CUSTOMS STATION------(TORKHAM/CHAMAN ETC)

TEMPORARY ADMISSION DOCUMENT (TAD) FOR AFGHAN REGISTERED VEHICLES

PART-I ((To be filled in by the Driver))

(For Official use)

- Temporary Admission Documents
No. _____
- Date of issue _____
- Valid Upto _____
- Visit Allowed _____

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

- Stay Duration _____

1. This vehicle with details mentioned below, is valid for journey to Peshawar/Lahore/Wagah/ Karachi/ (Port Qasim/Karachi Port)/ Gwadar via Torkham and back. (as applicable)

2. This Temporary Admission Document (TAD) is valid from the date of issuance till the date of expiry as mentioned above. The requisite details about the vehicle and the individuals are given below:-

a. Owner of the Vehicle

- (i) Name : _____
- (ii) Father Name : _____
- (iii) Address in Afghanistan : _____
- (iv) Address in Pakistan (if any) : _____

b. Driver of the Vehicle

- (i) Name : _____
- (ii) Father Name : _____
- (iii) Permit No and date : _____
- (iv) If no permit Passport/Visa No and date: _____
- (v) Address in Afghanistan : _____
- (vi) Address in Pakistan (if any) : _____

c. Brief description of goods carrying
(Empty vehicle shall not be allowed)

d. GD No and date: : _____

e. Purpose of visit : _____

f. Detail of vehicle:

- (i) Make : _____
- (ii) Model : _____
- (iii) Color : _____
- (iv) Registration Number : _____
- (v) Chassis Number : _____
- (vi) Engine No. : _____
- (vii) Driving Hand : _____
- (viii) Loading Capacity : _____
- (ix) Value of Vehicle : _____
- (x) Duty/taxes involved on vehicle. : _____

- (xi) Amount of Duty/taxes secured : _____
- (xii) Bank Guarantee No. & Date : _____
- (xiii) Name of Bank : _____

(Name and signature of the driver)

3. Value of Vehicle Declared : _____
- Value of Vehicle assessed : _____
- Duty/taxes assessed : _____
- Bank Guarantee amount : _____
- Bank Guarantee No. & Date : _____
- Name of Bank and branch : _____
- S. No of BG Register : _____

³ [ROUTES	Please tick the desired route
1. Karachi/Port Qasim – Hyderabad - Rotodero – D.G. Khan – D.I. Khan – Kohat – Azakhel - Peshawar – Jamrud Terminal – Torkham	
2. Karachi– Bela - Khuzdar – Kalat – Quetta – Chaman Terminal	
3. Karachi /Port Qasim – Hyderabad – Rotodero – D.G. Khan – D.I. Khan – Kohat – Bannu – Meran Shah – Ghulam Khan	
4. Gwadar – Pasni – Ormara – Liari – Khuzdar – Kalat – Quetta – Chaman Terminal	
5. Gwadar – Turbat – Hoshab – Panjgur – Naag – Besima – Sorab – Kalat – Quetta – Chaman Terminal	
6. Gwadar – Pasni – Ormara – Liari - Karachi – Rotodero – D.I. Khan – Kohat – Peshawar – Jamrud Terminal –Torkham	
7. Gwadar – Pasni – Ormara – Liari - Karachi – Rotodero – D.I. Khan – Kohat – Bannu – Meran Shah – Ghulam Khan	
8. Torkham-Jamrud Terminal-Peshawar (Motorway M-1)-Rawalpindi/ Islamabad (Motorway M-2) – Lahore – Wagha **	
9. Khunjrab – Sost – Chilas – Mansehra – Hasanabdal – Peshawar – Jamrud Terminal – Torkham	

* These routes will become operational on a later date to be agreed mutually.

** Pakistan will facilitate Afghan exports to India through Wagha. Afghan trucks will be allowed access on designated routes up to Wagha. Afghan cargo will be off loaded on to Indian trucks back to back at Wagha and the trucks on return will not carry Indian exports.]

Certified that the Vehicle is as per prescribed specification and bank guarantee is in order.

Superintendent
(Name, Seal & Signature)

Approved by:

Assistant/Deputy Collector
(Name, Seal & Signature)

EXIT DETAILS

Date and Time of Exit : _____
Date and time of return of BG : _____

Superintendent
(Name, Seal & Signature)

The following important instructions must be adhered to/complied with before permitting the individuals and the vehicles:-

- (a) Photocopy of this ⁴[Temporary Admission Document] is not valid/acceptable.
- (b) Carriage of contraband items is strictly prohibited
- (c) The vehicles moving on this Temporary Admission Document are not exempted from search/checking by authorized authorities.
- (d) This Temporary Admission Document must be returned to the Customs Authorities at Torkham/Chaman in original within seven days of its expiry and the vehicle should also be brought for inspection at the same day.

APPENDIX-II
[see rule 619 (1)]

(On appropriately stamped non-judicial paper)

INSURANCE GUARANTEE FOR IMPORTED GOODS IN-TRANSIT

The Collector of Customs,
Model Collectorate of Customs _____
Custom House _____

Dear Sir,

WHEREAS Messers _____ having their registered office at.....
(hereinafter referred to as the Afghan importer) have imported goods in transit to Afghanistan from
Messers as per IGM No..... dated.....Index
No..... dated vide GD (AT) No..... dated

2. AND WHEREAS an amount of Rs..... (Rupees) has been assessed
as duties and taxes in respect of the said goods which are payable by the importer in case he fails to
take the goods out of the territorial jurisdiction of Pakistan.

3. AND WHEREAS the Customs Department has agreed to release goods against furnishing of a
insurance guarantee equal to the amount of duty/taxes involved on the goods entering Pakistan.

4. NOW, THEREFORE, in consideration of the release of the imported goods, in-transit to
Afghanistan, to the importer, we, Messers..... do hereby bind
ourselves with the President of Pakistan to pay to the Collector of Customs the aforesaid guaranteed
amount of duties and taxes and the surcharge thereon at the rate of fourteen per cent per annum for the
whole period on the amount or any part thereof remained un-paid from the date on which the in-transit
goods are released to the importers.

5. **THE COMPANY ISSUING THIS GUARANTEE ALSO UNDERTAKES:-**

- (a) That the importer shall pay to you the guaranteed amount in lump sum after demand.
- (b) That the importer shall also pay to you the surcharge due on the involved amount at
the rate of fourteen *per cent* per annum.
- (c) That in the event of any default on the part of the importer to pay the guaranteed
amount on demand along with surcharge due as aforesaid, we, Messers,
shall pay to you the same immediately upon demand by the Collector of Customs. On

4 Substituted for the words "road pass" vide SRO 18(I)/2012 dated 5th January, 2012

receipt of demand from the Collector of Customs it shall be considered by us as conclusive evidence of non-payment of the government dues plus surcharge, if payable by the importers.

- (d) That we do hereby agree to the payment of duty/taxes and surcharge on the amount chargeable from the date of clearance of goods till the date the payment is made, provided that you agree, on the request of the importers, not to take action under condition (6) (a) of this insurance guarantee.
- (e) That we do hereby agree and declare that in the event of any default in the payment of any sum stated above it may, without prejudice to any other remedy which may be available to you, be recovered by you under section 202 of the Customs Act, 1969.
- (f) That, notwithstanding anything contained in the foregoing, the guaranteed amount or any part thereof and surcharge, as aforesaid, shall immediately become payable to you.

6. ADDITIONAL CONDITIONS OF THIS INSURANCE GUARANTEE ARE AS FOLLOWS:-

- (a) Any notice may be given to the importers / company by sending the same, by registered post, which shall be deemed to have been served at the time when it would have been received by the addressee in the ordinary course of the post.
- (b) The amount payable hereunder as principal or surcharge at the specified date may be declared and the same shall there-upon become due and payable immediately.

7. That this insurance guarantee is valid up to.....

8. IN WITNESS WHEREOF we have thisday of..... 2010 caused this guarantee to be signed under the official stamp in the presence of-

1.....
Officer

2.....
Manager

Witnesses:-

1.....
2.....”

APPENDIX-III
[See rule 619(3)]

(On appropriately stamped non-judicial paper).

BANK GUARANTEE FOR AFGHAN VEHICLES ENTERING PAKISTAN

The Collector of Customs,
Model Collectorate of Customs _____
Custom House _____
Dear Sir,

WHEREAS Messers _____ having their registered office at.....
(hereinafter referred to as the Afghan importers) have imported the Vehicle in-transit from Afghanistan under the cover of Temporary Admission Document No..... issued on for transit movement of goods covered under IGM No..... dated Index No..... dated vide GD (AT) No..... dated from Custom Office..... (Pakistan) to Custom Office..... (Afghanistan).

2. AND WHEREAS an amount of Rs..... (Rupees) has been assessed as duties and taxes in respect of the said vehicle which are payable by the importer in case he fails to

take the said vehicle out of the territorial jurisdiction of Pakistan within the time period prescribed in rule 609.

3. AND WHEREAS the Customs Department has agreed to release the temporarily admitted vehicle against furnishing of a bank guarantee equal to the amount of duty and taxes involved on the said vehicle.

4. NOW, THEREFORE, in consideration of the release of the imported vehicle, for transport of transit goods to Afghanistan, to the importer, we, Messers..... Bank Limited..... do hereby bind ourselves to the President of Pakistan to pay to the Collector of Customs the aforesaid guaranteed amount of duty / taxes and the surcharge thereon at the rate of fourteen per cent per annum for the whole period on the amount or any part thereof remained un-paid from the date on which the temporarily admitted vehicle is released to the importer.

5. THE BANK ISSUING THIS GUARANTEE ALSO UNDERTAKES:-

- (a) That the importers shall pay to you the guaranteed amount in lump sum after demand.
- (b) That the importers shall also pay to you the surcharge due on the involved amount at the rate of fourteen per cent per annum.
- (c) That in the event of any default on the part of the importer to pay the guaranteed amount on demand along with surcharge due as aforesaid, we, Messers Bank Limited, shall pay to you the same immediately upon demand by the Collector of Customs. On receipt of demand from the Collector of Customs it shall be considered by us as conclusive evidence of non-payment of the government dues plus surcharge, if payable by the importers.
- (d) That we do hereby agree to the payment of duty/taxes and surcharge on the amount chargeable from the date of temporary admittance of the vehicle till the date the payment is made, provided that you agree, on the request of the importers, not to take action under condition (6) (a) of this bank guarantee.
- (e) That we do hereby agree and declare that in the event of any default in the payment of any sum stated hereunder it may, without prejudice to any other remedy which may be available to you, be recovered by you under section 202 of the Customs Act, 1969.
- (f) That, notwithstanding anything contained in the foregoing, the guaranteed amount or any part thereof and surcharge, as aforesaid, shall immediately become payable to you.

6. ADDITIONAL CONDITIONS OF THIS BANK GUARANTEE ARE AS FOLLOWS:-

- (a) Any notice may be given to the importers / bank by sending the same, by registered post, which shall be deemed to have been served at the time when it would have been received by the addressee in the ordinary course of the post.
- (b) The amount payable hereunder as principal or surcharge at the specified date may be declared and the same shall there-upon become due and payable immediately.

7. That this bank guarantee is valid up to.....

8. IN WITNESS WHEREOF we have thisday of..... 2010 caused this guarantee to be signed under the official stamp in the presence of-

1.....
Officer
Bank Ltd.....

2.....
Manager
Bank Ltd.....

Witnesses:-

1.....
2.....”

CARRIER MANIFEST

TRANSPORT OPERATOR (PART-I)			Register Page No:		
1. Transport operator i) Name: _____ ii) Address: _____ iii) CHAL No: _____	2. Transport Mode (cross appropriate) (i) Road (ii) Railway	3. Transport unit information	(i) Vehicle type		
4. GD No. & Date			(ii) Registration No.		
5. Carrier Manifest No: _____ Date: _____			(iii) Driver details	Name: _____ CNIC: _____ Cell Ph 1: _____ Cell Pg 2: _____	
6. IGM No: _____ Date: _____	7. Index No: _____	8. Place of loading (Wharf, Terminal Name):			
9. Bill of Lading No.	10. Discharge Vessel	11. Bilty No. & date			
12. Destination Station	13. Clearing Agent (Name / Address / CHAL)	14. Border Agent (Name/Address /CHAL)			
15. Via (Specify Route in terms of Rule 631) (i) Route-I (ii) Route-II	16. Container No(s)	17. Total No. of Packages			
18. Gross weight (Kg)	19. Net Wt (Kgs)	20. Tare weight (kgs)			
21. Description of Goods (as per Sr.35 of GD)					
22. We, M/s _____, declare that the particulars given in this declaration are true and correct and accept responsibility for fulfilment of the obligations incurred under this Customs transit operation in accordance with the conditions prescribed by the Customs Act, 1969 and the rules, notifications, general orders as issued thereunder.			23. Place _____		
			24. Date _____		
			25. Signature/Seal		
PCSS FOCAL PERSON OF ENTRY (PART-II)					
26. Name/Designation of PCCSS Focal Entry Officer			27. Allow Loading Stamp:		
			28. Date		
29. PCCSS Seal No.	30. Form-A No:	31. Gate-out time:			
WAY-POINT ENDORSEMENT (PART-III)					
32.Kohat		33.Khairabad		34.Baleli	
i) Time-in		i) Time-in		i) Time-in	
ii) Signature		ii) Signature		ii) Signature	
iii) Name Stamp of Custom officer		iii) Name Stamp of Custom officer		iii) Name Stamp of Custom officer	
iv) Date:		iv) Date:		iv) Date:	
PCSS FOCAL PERSON AT POINT OF EXIT (PART-IV)					
35. Name/Designation of PCCSS Focal Exit Officer 		36. Date of Arrival		38. Cross-border Allowed (Name/designation of Pakistan Custom Officer) Official seal/ stamp	
		37. De-sealing Time (in 0000 hrs)			
COUNTRY OF DESTINATION (PART-V)					

39. Point of Entry into Afghanistan -----	40. Date of Arrival	41. Name / designation of Afghan Customs Officer Official seal/ stamp
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Appendix-IIIB
[See rule 627A (3)]

Transport Operator _____

No. _____

Dated _____

Customs-port _____

A. CONSOLIDATED MANIFEST FOR GOODS ALLOWED TRANSIT FROM

It is hereby declared that the following transit goods/containers have been cleared from _____ for transit to border Customs station on _____ with Customs seals:-

G.D. AND DATE	CARRIER MANIFEST NO. AND DATED	DUE DATE OF RECEIPT AT DRY PORT	NAME OF IMPORTER
1	2	3	4
1.			
2.			
3.			

DESCRIPTION OF GOODS	QUANTITY	ACTUAL DATE OF RECEIPT AT OFFICE EN-ROUTE
5	6	7
1.		
2.		
3.		

Signature and Stamp
of the Transport Operator

B. CERTIFICATE FOR SAFE DELIVERY OF TRANSIT GOODS

Certified that the goods covered under the above G.Ds cleared from _____ have safely and securely reached and delivered at office en-route except the ones relating to G.Ds at Serial No. _____ above

Signature and Stamp
of the authorized officer of Customs
Customs-port _____]

Dated _____

Appendix-IV
[see rule 639(b)]

SUBJECT: REVOLVING INSURANCE GUARANTTEE NO. _____ DATED _____
FOR RS. _____ EXPIRY DATE _____

Whereas in accordance with the Public Notice No. _____ dated _____ issued by the Collector of Customs (Appraisalment), Customs House, Karachi, vide C. No. _____ dated _____ to M/s _____ to act as approved TRANSPORT OPERATOR in terms of the above public notice for transportation of transit goods from Karachi Port to other customs stations throughout the country, We M/s, _____ - do hereby bind ourselves and our heirs, successors and assignees jointly and severally with the President of Pakistan to pay to the Collector of Customs, (Appraisalment) any amount payable as Customs duty, sales tax, surcharges regulatory duty or any other levy at the time at the time in-force in addition to fine and

penalties which may be imposed by the said Collector for contravention of the conditions contained in the said public notice by the said transport operator as referred herein above.

Now the condition of this guarantee is such that if M/s _____ fails to discharge their responsibilities in the light of the said public notice in any manner whatsoever and in default fails to pay the amount of duties and taxes etc in addition to fine and penalties which may be demanded by the Collector of Customs, We, M/s. _____ or our successor shall pay to the Collector of Customs, Karachi the demanded amount within fifteen days from the date such demand is raised by the Collector of Customs, falling which a compensation at the rate of twenty per cent per annum shall be paid - ipso facto - from the date when the actual demand is made by the Collector of Customs, Appraisement.

This guarantee shall remain in force till the above mentioned liabilities of the transport operator are completely discharged to the entire satisfaction of the ⁶[respective Director of Transit Trade].

It is also specially agreed that the above guaranteed amount may be recovered under section 202 of the Customs Act, 1969, and rules, made there under in case the insurance company fails to pay the said amount of revenue.

This Revolving Insurance Guarantee is in accordance with the Public Notice No. _____ dated _____ issued by the Collector of Customs Appraisement.]