

**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:-]

.
.

²[CHAPTER-XLI

TRANSIT REGIME IN PAKISTAN

UZBEKISTAN-PAKISTAN TRANSIT TRADE RULES

Sub-Chapter-V

Importation of Transit Goods

.
.

934. Filing of goods declaration for transit cargo at the office of departure at seaports Karachi, Port Muhammad Bin Qasim and Gwadar.-(1) The transit cargo shall not be subjected to payment of import or export duties and taxes provided the activities are in conformity with these rules.

(2) The transit cargo shall be distinctly manifested as such in the IGM or carrier declaration uploaded electronically in the Customs Computerized System by the shipping line or its agent. The importer's country's name and address shall be of the said foreign country for which goods are intended to be imported.

(3) The GD shall be filed by the trader or his authorized customs agent or the bonded carrier (having valid clearing agent license). In case, a GD is filed by the trader or his customs agent, he shall nominate the bonded carrier including details of transport unit at the time of filing:

Provided that if a container is selected for examination, the details of bonded carrier or transport unit can be modified by the customs agent/broker or bonded carrier.

(4) The trader or his agent (customs agent or bonded carrier) at the time of filing the GD, shall ensure that sufficient credit or financial coverage is available in their revolving insurance guarantee account maintained with customs, to cover the leviable duty and taxes on transit goods within territory of Pakistan.

(5) The trader or his agent (customs agent or bonded carrier) shall upload scanned copies of bill of lading, commercial invoice and packing list at the time of filing of GD.

(6) The GD shall be assessed by the Customs Computerized System (CCS) on pattern of GDs filed for local home consumption and the amount equal to leviable duty and taxes shall be deducted from the face value of revolving insurance guarantee as customs security.

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 Added vide SRO 1466(I)/2021 dated 11th November, 2021

(7) The CCS shall send an email or SMS to the concerned person regarding the amount deducted from revolving insurance guarantee and the balance available in Customs security for future transit operations.

(8) The amount, so deducted, will be credited to Customs security or revolving insurance guarantee on completion of cross border formalities at the border customs station and end of transit journey through territory of Pakistan.