

**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-XLI

TRANSIT REGIME IN PAKISTAN

UZBEKISTAN-PAKISTAN TRANSIT TRADE RULES

Sub-Chapter-VII

Verification at office en-route

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940. Procedure for verification of cross-border event and crediting of amount equal to leviable duty and taxes to Revolving Financial Security for Uzbek transit goods imported through the seaports.-(1) When the transit goods imported through a ³[customs-ports and terminals] reaches at the Zero-line or exit gate at the office en-route (Torkham, Ghulam Khan or Chaman), the copy of "Cross-border authorization" shall be collected by the Cross Border Verification Officer (CBVO). While other copies of "cross-border authorization" to be collected at the zero-line by the officials of Frontier Corps and terminal operator respectively, to ensure cross border of the vehicle and cargo.

(2) After exit of the vehicle, the Cross Border Verification Officer (CBVO) shall perform following actions to verify the cross-border of transit cargo and thus to confirm the completion of transit operation in Pakistan:

- (a) uploads a scanned copy of "Cross-border authorization" in the CCS;
- (b) uploads a photo of the vehicle while exiting Pakistan; and
- (c) record cross-border event in the CCS.

(3) Upon confirmation by the CBVO, the system shall credit the amount deducted from the face value of revolving insurance guarantee at the time of filing of GD at Karachi. The CCS shall send an email or SMS to the concerned person regarding the crediting of the said amount to revolving insurance guarantee.

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

³ Substituted the word "seaport" vide SRO 421(I)/2023 dated 31st March, 2023