

**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-XVI
Miscellaneous**

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979. Receipt of service charges, freight etc., by customs clearing agents/brokers, bonded carriers.-(1) All customs clearing agents or brokers, bonded carriers engaged in the clearance and transportation of transit cargo, are required to receive the amount for various expenses in respect of service charges, freight etc., in Pakistan from foreign trader/entity in their Pak Rupee bank accounts in foreign currency.

(2) The concerned customs clearing agents/brokers, bonded carriers will provide the requisite details regarding the funds received from abroad in their tax statements, to be submitted to FBR.

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