

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

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-XLI

**TRANSIT REGIME IN PAKISTAN**

**UZBEKISTAN-PAKISTAN TRANSIT TRADE RULES**

**Sub-Chapter-XVH**

**Offences and Penalties of this Chapter**

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**982. Offences and Penalties.-**Whosoever commits any contravention of the provisions of this chapter shall be liable to be proceeded, after due process of law, under section 156 (1)(64) of the Customs Act, 1969.

**(ANNEX-I)**

[see rule 913(2)]

**WEBOC EXTERNAL USER REGISTRATION FORM**

| S. No. | Description                                 | Information               |
|--------|---------------------------------------------|---------------------------|
| 1      | User Type<br>(Please tick the relevant one) | Business firm/Company     |
|        |                                             | Govt: Department/Ministry |
|        |                                             | Diplomatic/UN Mission     |
| 2      | Business/Entity name                        |                           |
| 3      | Business/Entity address                     |                           |
| 4      | Owner/Focal Person name                     |                           |
| 5      | Owner/Focal Person Telephone Number         |                           |
| 6      | Owner/Focal Person Mobile Number            |                           |
| 7      | Owner/Focal Person Email id                 |                           |
| 8      | Owner/Focal Person Passport Number          |                           |
| 9      | Owner/Focal Person Tax Identification No.   |                           |
| 10     | Ministry of Trade approval date             |                           |

**(ANNEX-II)**

[see rule 915(2)]

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- 1 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:--”
- 2 Added vide SRO 1466(I)/2021 dated 11<sup>th</sup> November, 2021

**FORMAT OF THE ROAD TRANSPORT PERMIT**

MINISTRY OF TRANSPORT, REPUBLIC OF UZBEKISTAN AND FEDERAL BOARD OF  
REVENUE, ISLAMIC REPUBLIC OF PAKISTAN

Authorization

For International Carriage of Goods by road

Under Agreement between the Government of the Republic of Uzbekistan and the  
Government of the Islamic Republic of Pakistan on Transit Trade Between the Islamic Republic of  
Pakistan and the Republic of Uzbekistan

No.

Validity

Valid for one Journey

1

|                          |                 |                        |
|--------------------------|-----------------|------------------------|
|                          |                 |                        |
| bilateral Carriage       | Transit passage | Third Country Carriage |
| 1. Border crossing point | On entry        | On exit                |

2. Name and full address of the Carriers/ Transport Operator

|                           |               |                        |
|---------------------------|---------------|------------------------|
| 3. Additional information | Motor Vehicle | Trailer (semi-trailer) |
| 3.1 Registration Number   |               |                        |
| 3.2 Carrying Capacity     |               |                        |
| 3.3 Empty Vehicle Weight  |               |                        |

4. Special Remarks

5. Place, date of issue signature and stamp

Stamp and Signature

**(ANNEX-III)**

[see rule 929(2)]

(On appropriately stamped non-judicial paper)

**REVOLVING INSURANCE GUARANTEE FOR IMPORTED GOODS IN-TRANSIT BY  
OWNER OF THE GOODS/CUSTOMS BROKER/TRANSPORT OPERATOR**

The Director of Transit Trade,

Directorate of Transit Trade

Custom House

Karachi.

Dear Sir,

WHEREAS Messrs \_\_\_\_\_ having their registered office at ..... (herein after referred to as the foreign importer / Customs Agent / Transport Operator) are engaged in the clearance / transportation of transit cargo within territory of Pakistan.

2. AND WHEREAS leviable duty and taxes assessed by CCS in respect of the transit goods shall be debited from the face value of the revolving insurance guarantee and the assessed amount shall be payable by the foreign importer / customs agent / transport operator, in case he fails to take the goods out of the territorial jurisdiction of Pakistan.

3. AND WHEREAS the Directorate General of Transit Trade (Customs Department) shall release goods on debiting an amount equal to the leviable duty and taxes involved on the goods from the face value of the revolving insurance guarantee.

4. NOW, THEREFORE, in consideration of the release of the imported goods, in-transit, to the foreign importer / customs agent / transport operator, we, Messrs ..... do hereby bind ourselves with the President of Pakistan to pay to the Director of Transit Trade, the aforesaid guaranteed amount of duties and taxes and the surcharge thereon at the rate of fourteen percent 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 foreign importer / customs agent / transport operator shall pay to you the guaranteed amount in lump sum after demand.
- (b) That the foreign importer / customs agent / transport operator shall also pay to you the surcharge due on the involved amount at the rate of fourteen percent per annum.
- (c) That in the event of any default on the part of the foreign importer / customs agent / transport operator to pay the guaranteed amount on demand along with surcharge due as aforesaid, we, Messrs ....., shall pay to you the same immediately upon demand by Director of Transit Trade. On receipt of demand from the, Director of Transit Trade, 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 foreign importer / customs agent / transport operator, 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 foreign importer / customs agent / transport operator 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 ..... this ..... day of ..... 2014 caused this guarantee to be signed under the official stamp in the presence of-

1.....

2.....

Officer

Manager

Witnesses:-

1.....

2.....

**(ANNEX-IV)**

[see rule 936(4)]

**TRANSPORT NOTE**

**(Information required against cargo destined for Uzbekistan and vice versa)**

**IGM NO. \_\_\_\_\_ Date \_\_\_\_\_ Index No. \_\_\_\_\_ Port of Departure**

**AT-GD No. \_\_\_\_\_ Date \_\_\_\_\_ Office En-route \_\_\_\_\_**

|                                                          |                                                                             |                                                                                                   |
|----------------------------------------------------------|-----------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|
| Discharged from Vessel /Voyage                           | B/L No. and Date                                                            | Index No.                                                                                         |
| Container No.                                            | Vehicle No.                                                                 | Driver Detail                                                                                     |
| Manifested Gross weight                                  | Manifested Net Weight                                                       |                                                                                                   |
| Seal number of shipper/Container yard                    | CCSU Seal No.                                                               | Trekker Number                                                                                    |
| Description of goods                                     | Quantity                                                                    | Nature of packing (Pallets, Packages, Cartons, Cases, Bags, Bales, Sheets, Pieces)                |
| Name and telephone number of the carrier                 | Importer                                                                    | Clearing agent                                                                                    |
| Route- i) Route I<br>ii) Route II                        |                                                                             |                                                                                                   |
| Certified that the details on this document are correct. | Certified that the above mentioned goods are sealed in my presence          | Certified that the above mentioned goods have been received by Customs on ----- with seal intact. |
| Signature with date and Stamp of the Carrier             | Signature with date and Stamp of Customs Sealing Officer at Port of Sealing | Signature with date and Stamp of Customs Sealing Officer at Port of Destination                   |

**(ANNEX-V)**

[see rule 9410)]

**DAILY RECONCILIATION STATEMENT OF OUT-GOING TRANSIT VEHICLES FOR CUSTOMS STATION ..... DATED .....**

| S. No. | Vehicle Registration No. | Description of goods | GD No. | GD date | Cross border authorization/ gate pass No. & date | Remarks (if pending) |
|--------|--------------------------|----------------------|--------|---------|--------------------------------------------------|----------------------|
| (1)    | (2)                      | (3)                  | (4)    | (5)     | (6)                                              | (7)                  |
|        |                          |                      |        |         |                                                  |                      |

Signature: 1. Representative of Customs

: Name & Signature

- |    |                                       |   |                  |
|----|---------------------------------------|---|------------------|
| 2. | Representative of FC/ Pakistan Ranger | : | Name & Signature |
| 3. | Representative of Terminal Operator   | : | Name & Signature |

**(ANNEX-VI)**

[see rule 946]

**DESIGNATED RAIL AND ROAD ROUTES IN PAKISTAN PORT OF ENTRY/EXIT/PORT OF EXIT/ENTRY**

**FROM/TO**

**TO/FROM**

**In the territory of the Islamic Republic of Pakistan by way of rail:**

- |    |                                             |                                   |
|----|---------------------------------------------|-----------------------------------|
| 1. | Karachi Port / Port Qasim                   | Azakhel (Torkham*) rail terminal. |
| 2. | Karachi Port / Port Qasim                   | Chaman rail terminal.             |
| 3. | Karachi Port / Port Qasim *when operational | Quetta to Taftan rail terminal.   |

**In the territory of the Islamic Republic of Pakistan by way of road:**

1. Karachi-- Hyderabad - Sukkur - Multan - Faisalabad — PindiBhattian — Rawalpindi-Azakhel- Jamrud Terminal — Torkham (BCP with Afghanistan).
2. Karachi - Hyderabad - Rotodero - D.G. Khan - D.I. Khan - Kohat — Peshawar/Bara link Road - Jamrud Terminal — Torkham.
3. Karachi - Bela - Khuzdar - Kalat - Quetta —Yaroo (Pishin)-Chaman (BCP with Afghanistan?).
4. Karachi/Port Qasim - Hyderabad - Rotodero - D.G. Khan — D.I. Khan - Kohat - Bannu - Meram Shah — Ghulam Khan (BCP with Afghanistan).
5. Gwadar - Turbat - Hoshab - Panjgur - Naag - Besima - Sorab - Kalat - Quetta - Chaman.
6. Gwadar - Turbat - Hoshab - Panjgur - Naag - Besima - Khuzdar - Rotodero - D.I. Khan - Kohat - Peshawar - Jamrud Terminal —Torkham.
7. Gwadar - Pasni - Ormara - Liari - Karachi - Rotodero - D.I. Khan - Kohat – Peshawar - Jamrud Terminal — Torkham.
8. Gwadar — Turbat - Hoshab - Panjgur — Naag — Besima - Khuzdar — Rotodero-D.G.Khan — D.I. Khan - Kohat — Peshawar — Jamrud Terminal —Torkham.
9. Gwadar - Pasni - Ormara - Liari - Karachi - Rotodero - D.G.Khan — D.I. Khan - Kohat — Bannu- Meram Shah - Ghulam Khan.
10. Gwadar - Turbat — Hoshab — Panjgur - Naag - Besima — Khuzdar — Rotodero - D.G.Khan — D.I. Khan — Bannu — Meram Shah — Ghulam Khan.
11. Gwadar - Turbat - Hoshab - Panjgur - Naag - Kalat - Quetta - Zhob - D.I.Khan — Meram Shah-Ghulam Khan.
12. (BCP with China) Khunjrab — Sost — Chilas — Mansehra — Hazara Motoway-MI Motorway— Peshawar — Jamrud Terminal — Torkham.
13. Gwadar- Gabd (BCP with Iran).
14. Karachi/Port Qasim-Layari-Ormara-Pasni-Gwadar-Gabd(BCP with Iran);
15. Gwadar-Turbat-Mand (BCP with Iran).
16. Karachi/Port Qasim- Khuzdar-Dalbandin-Taftan (BCP with Iran).

\*\*Vehicle to vehicle transfer will not be allowed during transit through Pakistan except at Jamrud, Torkham, Azakhel and Chaman Terminals.

[see rule 947]

|    |                                                                                                 |  |
|----|-------------------------------------------------------------------------------------------------|--|
| 1  | Type of cargo i.e., transit/empty vehicle/empty returning transit container/empty new container |  |
| 2  | Importer Name & Address in                                                                      |  |
| 3  | Consigner name and address (In Uzbekistan)                                                      |  |
| 4  | Name of the driver                                                                              |  |
| 5  | CNIC/ Passport Number of Driver                                                                 |  |
| 6  | Vehicle Registration Number                                                                     |  |
| 7  | Chassis Number                                                                                  |  |
| 8  | Permit number No. & date (in case of Uzbek registered vehicle)                                  |  |
| 9  | Container Number (if applicable)                                                                |  |
| 10 | CMR/Buily/Barnama No. & Date (Please attach a copy)                                             |  |
| 11 | Description of Goods                                                                            |  |
| 12 | Weight of the goods.                                                                            |  |
| 13 | No. of packages / bags etc.                                                                     |  |
| 14 | Description of vehicle (Axle Load e.g. 6 wheeler, 10 wheeler etc.)                              |  |
| 15 | Time /Date, place.                                                                              |  |

For Official Use

Received by

(Name & Signature of Customs Officer)

[see rule 948]

| S. No. | Vehicle<br>Registration<br>No. | Entry date | Description<br>of goods | GD No. | GD date | Remarks (if<br>pending) |
|--------|--------------------------------|------------|-------------------------|--------|---------|-------------------------|
| (1)    | (2)                            | (3)        | (4)                     | (5)    | (6)     | (7)                     |
|        |                                |            |                         |        |         |                         |

|            |    |                                     |   |                  |
|------------|----|-------------------------------------|---|------------------|
| Signature: | 1. | Representative of Customs           | : | Name & Signature |
|            | 2. | Representative of FC                | : | Name & Signature |
|            | 3. | Representative of Terminal Operator | : | Name & Signature |

[see rule 956]

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- (a) Acetic anhydride;
- (b) N-Acetylanthranilic acid;
- (c) Ephedrine;
- (d) Ergometrine;
- (e) Ergotamine;
- (f) Isosafrole;
- (g) Lysergic acid;
- (h) 3,4-Methylenedioxyphenyl- 2 Propanone;
- (i) Norephedrine;
- (j) 1-Phenyl-2-propanone;
- (k) Piperonal;
- (l) Potassium permanganate;
- (m) Pseudoephedrine; and
- (n) Safrole;

**Table II:**

- (a) Acetone;
- (b) Anthranilic acid;
- (c) Ethyl ether;
- (d) Hydrochloric acid;
- (e) Methyl ethyl Ketone;
- (f) Phenylacetic acid;
- (g) Piperidine;
- (h) Sulphuric acid; and
- (i) Toluene.

**(ANNEX-X)**

[see rule 967(b)]

**REVOLVING INSURANCE GUARANTEE NO. \_\_\_\_\_ DATED \_\_\_\_\_**  
**FOR AS \_\_\_\_\_ EXPIRY DATE \_\_\_\_\_**

Whereas in accordance with the Public Notice No. \_\_\_\_\_ dated \_\_\_\_\_ issued by the Director Transit Trade 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 Director of Transit Trade 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 Director of Transit Trade 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 falls to pay the amount of duties and taxes etc., in addition to fine and penalties which

may be demanded by the Director of Transit Trade, We, M/s. \_\_\_\_\_  
or our successor shall pay to the Director of Transit Trade, Karachi the demanded amount within fifteen days from the date such demand is raised by the Director of Transit Trade, falling which a compensation at the rate of twenty percent per annum shall be paid - ipso facto - from the date when the actual demand is made by the Director of Transit Trade.

This guarantee shall remain in force till the above-mentioned liabilities of the transport operators are completely discharged to the entire satisfaction of the 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 thereunder 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 Director of Transit Trade, Karachi.

**(ANNEX-XI)**

[see rule 970]

**APPLICATION FORM FOR REGISTRATION OF A SINGLE VEHICLE FOR TRANSPORT  
OF TRANSIT GOODS**

Photograph of the  
owner

The Director,  
Directorate of Transit Trade,  
.....

I ..... hereby apply for the registration of vehicle to transport transit goods in terms of rule 970 of the Customs Rules, 2001 for a period of one year. The particulars of the applicant and vehicle are given below:-

|    |                               |  |
|----|-------------------------------|--|
| 1  | Name of owner                 |  |
| 2  | Nationality                   |  |
| 3  | Present address               |  |
| 4  | Permanent address             |  |
| 5  | CNIC No.                      |  |
| 6  | Vehicle Registration No.      |  |
| 7  | Vehicle Make and Model        |  |
| 8  | Vehicles Chassis No.          |  |
| 9  | Vehicle Engine No.            |  |
| 10 | Affidavit of good performance |  |

I/We hereby declare that the particulars finished in this application are correct and I/We have read the relevant Customs Rules and I/We agree to abide by them.

Yours faithfully  
Name of applicant]