

Government of Pakistan  
**(Revenue Division)**  
Federal Board of Revenue  
\*\*\*\*

Islamabad, the 5<sup>th</sup> January, 2012.

**NOTIFICATION  
(CUSTOMS)**

S.R.O. 18 (I)/2012.- In exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), the Federal Board of Revenue is pleased to direct that the following further amendment shall be made in the Customs Rules, 2001, namely:—

In the aforesaid Rules, in CHAPTER XXV,-

- (a) in rule 599, in clause (a), after the word “Qasim”, for the word “or” a comma shall be substituted and after the word “port” occurring for the second time, the words “or Sost” shall be inserted;
- (b) in rule 600, for clause (xiii), the following shall be substituted, namely:-  
“(xiii) **“customs security”** means encashable financial guarantee, acceptable to Customs, submitted by the traders or through their authorised brokers, on transit goods, for an amount equivalent to the import levies of the host country;”;
- (c) in rule 601, in sub-rule (2), for clause (g), the following shall be substituted, namely:  
“(g) six copies of the GD shall be prepared. The details are given as under:-

<b>GD</b>	<b>Usage or disposal</b>
Original copy	Importer’s copy for clearance of goods at the office of departure.
Duplicate copy	(i) In case the goods are imported at sea port, the Customs administration at the office of departure shall send copy to the office <u>en route</u> in Pakistan (Torkham or Chaman) which shall be handed over to Afghan customs at the border for onward submission to the office of destination in Afghanistan. The office of destination shall send the GD back to the relevant Customs office of departure alongwith a copy of their own goods declaration filed with the office of destination duly completed and which shall bear the cross reference of Pakistan’s goods declaration, which shall be considered as cross border certificate and on

	<p>the basis of which Customs security shall be released after due process;</p> <p>(ii) in case the goods are imported at Border Customs Station and exported through sea port, the copy shall be sent by the office of departure to the Customs at sea port. This copy shall be returned to the office of departure after endorsement of mate receipt (MR) number; and</p> <p>(iii) in case the goods are imported at Border Customs Station and exported through another Border Customs Station, this copy shall be returned to the office of departure after endorsement of "Crossed Border" by the appropriate customs officer.</p>
Triplicate copy	Afghan Transit Group office record at Office of departure and for audit purposes.
Quadruplicate copy	<p>(i) In case the goods are imported at sea port, the copy shall be sent to Assistant Collector of Customs at the office <u>en route</u> for endorsement of "Crossed Border" stamp by Torkham or Chaman Customs alongwith signatures and name stamp of the authorized officer. This copy shall also be endorsed by stamp and signature of Afghan Customs to confirm that the consignment has crossed the border. The Assistant or Deputy Collector of office <u>en route</u> shall send the copy to the office of departure within <b>fifteen</b> days of crossing the border. This copy shall be used for reconciliation and monitoring; and</p> <p>(ii) in case goods are imported at Land Border Station this copy shall be sent to the office of departure after endorsement of MR number or "Crossed Border". This copy alongwith cross border certificate shall be used for reconciliation and monitoring.</p>
Fifth Copy	Carrier's copy to be kept in the transport unit throughout its journey in transit.
Sixth Copy	Copy of the concerned Regional Office of the Directorate General of Intelligence and Investigation.";

(d) in rule 602,-

- (i) after the letters "AO" occurring for the first, third, fourth, fifth and sixth time, the words "or Customs officer of an equivalent rank" shall be inserted;
- (ii) in sub-rule (1), in clause (c) after the bracket and letters "(AO)", the words "or Customs officer of an equivalent rank" shall be inserted;
- (iii) in sub-rule (2), after the letters, brackets and words "AO (Processing)" the words "or Customs officer of an equivalent rank" shall be inserted; and

- (iv) in sub-rule (5), for the words “fifth, eighth and ninth” the words “quadruplicate and sixth” shall be substituted;
- (e) in rule 603,-
  - (i) for sub-rule (3), the following shall be substituted, namely:-

“(3) All containers of transit cargo shall be scanned, on availability of scanners, at the office of departure. The scanning at the office en route shall be done on the basis of risk management.”;
  - (ii) in sub-rule (5), for the words “Five per cent of the consignments” the words “Upto five per cent of the containers” shall be substituted; and
  - (iii) in sub-rule (6), the words “or Deputy” shall be omitted;
- (f) in rule 604, in sub-rule (2), for the words and comma “fifth, eighth and ninth” the words “quadruplicate and sixth” shall be substituted;
- (g) in rule 605,-
  - (i) in sub-rule (2), the comma and words “, on the basis of which Customs security shall be released” shall be omitted; and
  - (ii) in sub-rule (3), the words “on the basis of which Customs security shall be released” shall be omitted;
- (h) in rule 606, sub-rule (1) shall be omitted;
- (i) in rule 619,-
  - (i) in sub-rule (1), after the brackets, word, dash and letters “(Appendix-II)”, the words “or in any other form prescribed by the Board” shall be inserted;
  - (ii) in sub-rule (2), the commas and words “, including but not limited to Customs duty, regulatory duty, Sales Tax, additional sales tax, federal excise duty, income tax, and any other import levy chargeable on goods so carried” shall be omitted; and
  - (iii) in sub-rule (3), for the words “twenty five”, the word “ten” shall be substituted;
- (j) in rule 621, in clause (a), in sub-clause (i), after the semi colon at the end the word “and” shall inserted and sub-clauses (ii) and (iii) shall be omitted;
- (k) in rule 622, in sub-rule (2), for semicolon a full stop shall be substituted and thereafter the following new sub-rule shall be inserted, namely:-

“(2A) Export of perishable goods in transit (like fruits and vegetable etc.,) may be transported in open trucks or other transport units.”;

- (l) in rule 629, in sub-rule (6), for the word “tempering”, the word “tampering” shall be substituted;
- (m) in rule 631,-
  - (i) in clause (a), sub-clause (i) shall be omitted; and
  - (ii) in clause (b), sub-clause (i) shall be omitted;
- (n) in Sub-Chapter-X, in the title, after the word “Karachi” the words and comma “port, port Muhammad Bin Qasim and Gwadar port” shall be added; and
- (o) in rule 637,-
  - (i) in sub-rule (12),-
    - (a) for the word “Hundred”, the word “Five” shall be substituted; and
    - (b) for the words “Assistant or Deputy Collector” the words “Customs officer” shall be substituted; and
  - (ii) in sub-rule (13) for the word “section”, the word “Group” shall be substituted;
- (p) in rule 639, for clause (d), the following shall be substituted, namely:-
  - “(d) all the transport operators licensed under this chapter shall also comply with the provisions of rule 329(5) and (6); and”;
- (q) in rule 641, in sub-rule (2), for the words “may be prescribed by the Board” the words “notified by the Ministry of Communication”, shall substituted; and
- (r) in Appendix-I,-

(a) for the table of routes, the following shall be substituted, namely:-

“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 upto 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.”; and

(b) after the “EXIT DETAILS”, in the important instructions in clause (a) for the words “road pass”, the words “Temporary Admission Document” shall be substituted.

---

[C. No.3(1)L&P/2006-Pt]

**( Muhammad Irfan Wahid)**  
Secretary (Law & Procedure)