

Government of Pakistan
(Revenue Division)
Federal Board of Revenue

Islamabad, the 24th February, 2014.

**NOTIFICATION
(CUSTOMS)**

S.R.O.121(I)/2014.- 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 amendments shall be made in the Customs Rules, 2001, namely:-

In the aforesaid Rules, under Chapter XXI, for the Sub-Chapter VII, the following shall be substituted, namely:-

**“Sub-Chapter VII
Transit under Customs Computerized System**

470. Scope.-The provisions of this sub-chapter shall be for the purposes of Afghanistan-Pakistan Transit Trade, for processing of transit trade cargo under Customs Computerized System, to and from Afghanistan, namely:-

- (a) Afghan commercial cargo imported through Karachi Port, Port Muhammad Bin Qasim, Gawadar Port or Sost;
- (b) Afghan commercial cargo from Afghanistan to India through Wahga;
- (c) Afghan commercial cargo from Afghanistan to other countries; and
- (d) non-commercial cargo.

471. Definitions. - (1) In this sub-chapter, unless there is anything repugnant in the subject or context,-

- (i) **“Afghan transit group”** means a section established in a Collectorate of Customs or in the Directorate General of Transit Trade specifically to handle the transit trade related affairs;
- (ii) **“AT-GD”** means the goods declaration filed electronically by the importer or his authorized Customs agent under these rules for cargo meant for transit to or from Afghanistan;
- (iii) **“Bill of lading”** means the document issued by shipping line containing details about the type, quantity, and destination of the goods;
- (iv) **“Border stations”** means Chaman, Torkham, Sost, Wahga and any other Customs station notified by the Board for the purposes of the Afghan Transit Trade;
- (v) **“Bulk cargo”** means heavy, oversize and bulk cargo (imported as non-containerized) cargo and includes both dry and liquid bulk cargo;

- (vi) **“Cargo”** means goods including vehicles;
- (vii) **“Carriers”** means legal or natural person responsible for the transport of cargo (goods including vehicles) by rail, road, either directly or by using a third party, and by whom or in whose name a contract of carriage for hire or reward has been concluded;
- (viii) **“Commercial transit cargo”** means goods including vehicles imported by private Afghan importers under valid *jawaznama* for transit across Pakistan to Afghanistan under section 129 of the Act;
- (ix) **“Container”** means standardised receptacle or loading unit of international specifications for freight to enable (i) loading and unloading; (ii) movements by one or more modes of transport, without intermediate reloading; and (iii) locking and sealing;
- (x) **“Contracting parties”** means Pakistan and Afghanistan;
- (xi) **“Customs security”** means encashable financial guarantee acceptable to Customs, submitted by the traders or their authorised agents or brokers on transit goods for an amount equivalent to the import levies of the host country, and transport operators or their authorized representatives on Afghan commercial vehicles, for an amount covering the duty and taxes on their vehicles as per prescribed rules;
- (xii) **“Dangerous goods”** means goods posing a significant risk to health and environment, security and property when being transported or lying in storage;
- (xiii) **“Examination of goods”** means the process of physical ascertainment by Customs of nature, origin, condition, quantity and value with reference to transit documents;
- (xiv) **“External user Registration Office”** means the office designated by the Ministry of Commerce and Industries, Islamic Republic of Afghanistan for registration of Afghan Traders and other users with the Customs Computerized System;
- (xv) **“Import duty and taxes”** means the Customs duties and all other duties, taxes and other charges levied in accordance with domestic legislation on or in connection with the importation of goods, but not including the cost of services rendered;
- (xvi) **“Inspection of goods”** means the superficial process of confirmation that the marks and numbers of bulk in open cargo and container number and seal number of containerized cargo are in accordance with the particulars provided in the goods declaration or bill of lading;
- (xvii) **“Jawaznama”** means a license issued by the Ministry of Commerce, Islamic Republic of Afghanistan to its nationals for trade of goods to and from Afghanistan;
- (xviii) **“Licensing authority”** means the Collector of Customs, Appraisement-West, Karachi;

(xix) “**Mafinama**” means a certificate issued by the Ministry of Finance, Islamic Republic of Afghanistan to a non-commercial importer based in Afghanistan for imports into Afghanistan;

(xx) “**Non-commercial transit cargo**” means all goods, other than the Commercial transit goods, cargo of diplomatic missions, Afghan Government, registered NGOs, UN agencies, European Commission but excluding the cargo belonging to US Army, ISAF, NATO or other military forces stationed in Afghanistan;

(xxi) “**Office of departure**” means any Customs office at which a Customs transit operation commences;

(xxii) “**Office en-route**” means any Customs office through which goods in transit pass during the course of a Customs transit operation.

***Explanation.**-If the office of departure is Karachi, the office en-route shall be Torkham / Chaman and the Afghan Customs office on other side of the border, and office of destination shall be Customs station inside Afghanistan where Afghan goods declaration is filed;*

(xxiii) “**Office of destination**” means any Customs office at which a Customs transit operation is terminated;

(xxiv) “**Prohibited goods**” means the goods prohibited to be carried under the transit trade under any law for the time being in force;

(xxv) “**Prescribed transport route**” means the land route prescribed by Federal Board of Revenue for transportation of transit goods within the frontiers of Pakistan;

(xxvi) “**Sealing**” means affixing of PCCSS seal on transit goods under Customs General Order 4/2007 and issuance of transport note electronically;

(xxvii) “**Shipper seal**” means the seal affixed on container by the shipper from the port of loading;

(xxviii) “**System**” refers to the Customs Computerized System that is in operation in the Customs offices as per Board’s instructions;

(xxix) “**TAD**” or “**Temporary Admission Document**” means a document issued by a competent authority of one contracting party on a prescribed format that allows vehicles registered in the territory of the other contracting party to enter or exit or transit through its territory;

(xxx) “**Transit goods**” means the goods whether Commercial or Non-commercial transited through Pakistan, to and from Afghanistan;

(xxxi) “**Transport note**” means the duly prescribed document containing sealing information generated by the Customs Containerized Sealing Unit (CCSU) or the Customs sealing staff at port of entry;

(xxxii) **“Transport operator (TO)”** means Pakistan Railways or *such other carrier including a bonded carrier* duly licensed by the Licensing authority or Customs authorities of the Contracting parties, to carry out international transport operations between the territories of the Contracting parties, or between its home country and to or from a third country through the territory of the other Contracting party;

(xxxiii) **“Transport unit”** means aircrafts, freight containers of international specifications transported by road, railway wagons or road vehicles including trailers, semi-trailers;

(xxxiv) **“TIN” or “Tax Identification Number”** means the 10-digit unique number issued by Ministry of Finance, Islamic Republic of Afghanistan to identify a specific taxpayer;

(xxxv) **“User ID office”** means the designated office in the Directorate General Transit Trade for registration and issuance of users IDs to the Transit Traders/user.

(xxxvi) **“User ID”** means a unique user identifier as may be allocated to an importer intend to import goods in Afghanistan as per procedure prescribed by the Directorate General of Transit Trade to access the customs computerized system; and

(xxxvii) **“Vehicle”** means any rigid road vehicle, articulated vehicle, unaccompanied trailer or semi-trailer.

(2) The words and expressions used, but not defined herein, shall have the meanings assigned to them in the Act or these rules.

472. Filing of Goods Declaration for Afghan Transit cargo: (1) The transit goods which are carried under the Customs transit shall not be subject to payment of import or export duties and taxes provided the activities are in conformity with these rules.

(2) Afghan Transit cargo shall be distinctly manifested as such in the IGM/carrier declaration uploaded electronically in the Customs Computerized System by the shipping line or its agent / customs agent / bonded carrier. The importer’s country’s name and address shall be of Afghanistan for goods intended to be imported for Afghanistan.

(3) The trader or his authorized Customs agent shall file the Afghan Transit Goods Declaration (hereinafter called AT GD) online in the Customs Computerized System at the office of departure through User ID. The User ID shall be issued as per procedure prescribed by the Directorate General of Transit Trade.

(4) The AT GD shall be accompanied by scanned copy of exemption certificate (*mafinama*) issued by the relevant Afghan Authority for Afghan Transit Trade (ATT) non-commercial goods;

(5) The original invoice, packing list, bill of lading, jawznama and other relevant documents shall be submitted to the customs by the importer on demand.

473. Processing of Afghan Transit cargo at the Office of departure at Seaports (Karachi/ Port Muhammad Bin Qasim/Gawadar).– (1) After filing of GD, all consignments of transit goods shall be inspected to verify the shipper seal and container No. declared in GD. The weighment and scanning of each transit consignment shall be mandatory subject to the availability of scanner and weigh bridge at the relevant office of departure. Where scanning is not possible, such as in case of oversized, bulk and break-bulk cargo, such goods may be examined, if required.

In case any discrepancy is noticed during scanning the same shall be marked for examination subject to the approval from respective AC/DC.

(2) 5% GDs shall be selected through selectivity criteria by Customs officers for mandatory examination. The selected consignments shall be examined hundred percent.

(3) The Appraising Officer shall scrutinize the GD, the scanning report, wherever available, and the examination report, if the examination has been conducted and satisfy himself that,-

- (a) the GD is in order;
- (b) the PCT heading is as per the declaration of the goods;
- (c) correct value is determined under the Act, for the purposes of depositing financial security ; and
- (d) the goods allowed for transit are in accordance with the prevalent law and prescribed procedure,

Provided that he may request for more information/documents from the trader through 'call documents' utility if the information submitted by him is insufficient for the correct assessment of the transit goods.

(4) The Principal Appraiser/Appraising Officer shall initiate online 'request for examination' if required. The request shall be approved/ rejected by the Deputy/Assistant Director, Afghan Transit through his user ID in the system. The Deputy/Assistant Director (Examination and Processing) shall have the authority to mark any GD for examination on the grounds of suspicion. Upon approval of the examination request, the GD shall be marked to the Examining Officer of the concerned shed/terminal for examination:

Provided that in case of any suspicion or on receipt of credible information any consignment of transit goods shall be examined/re-examined by the orders of the officer of Customs not below the rank of Deputy/Assistant Director of Customs.

(5) The Examining Officer shall conduct the examination of transit goods to ascertain their nature, origin, condition, quantity and value with reference to the declarations made in this regard in the transit documents filed with the Customs. The examination report along with the images of the consignment shall be fed in the system.

(6) In cases where financial security is required to be furnished by the trader, the system shall calculate the amount of the security required and mark the GD to the concerned designated officer/ official for securing the financial security and feeding the relevant information in the system through his user ID. If no discrepancy is found/ reported in the AT GD, the Appraising Officer may complete the assessment and allow it out of Customs charge electronically:

Provided that in case where some discrepancy has been found, the AT GD shall be marked to the concerned Principal Appraiser for further necessary action under the law including initiation of legal proceedings. The importer shall have the right to file 1st and 2nd review in the system against the findings of the officer concerned. The security officer shall detach the financial security and enter particulars in the system.

(7) Upon completion of all Customs formalities, the GD shall be assigned to the carrier for feeding of carrier information including truck number, driver's name, and other particulars as required by the system. Before the cargo is allowed 'Gate out' by the Terminal operator or the Customs staff, as the case may be, it shall be presented to the Customs Containerized Sealing Unit (CCSU) or the Customs sealing staff for affixing of seals and feeding of the seal number and other relevant information in the system. The tracking and monitoring devices will be fixed on the transit goods in accordance with the prescribed procedure.

(8) The sealing staff shall verify the installation of the same and upload images of the seals, tracking devices, vehicles, and the containers (wherever applicable) in the system and shall generate the Transport note on the prescribed format (**Appendix-I**) for handing over to the carrier. Each copy of the Transport note shall be signed by the Customs sealing staff. One copy shall be retained by the sealing staff, one copy shall be handed over to the driver of the transport unit who will submit the same to the gate in staff of the office en route and last copy shall be retained by the representative carrier for his record.

(9) The Terminal operator or the Customs staff, as the case may be, shall allow 'Gate out' to the cargo in transit on receipt of the 'SVM' (Seal Verification Mechanism) message through EDI. Where there is no licensed Terminal operator and/or EDI messaging has not yet been established, the Customs staff shall allow 'Gate out,' on completion of the sealing event in the system.

(10) The Terminal operator shall enter the weight of the container/bulk/break-bulk cargo at the time of 'Gate out' for onward communication to the Customs Computerized System through EDI. Upon the completion of Gate out event, Terminal operator shall send 'GTO' message to the Customs Computerized System.

474. Processing of Afghan Transit goods at the Office of departure at land border stations (Torkham/Chaman/etc.).– The Afghan cargo entering into Pakistan through land border stations shall be processed in the following manner:

(i) The carrier declaration shall be uploaded electronically in the system by a person authorized by the Customs specifying the description and quantity of goods, their destination and registration number of vehicles wherever applicable:

Provided that in case of Afghan commercial vehicles, the Transport operator or his authorized agent shall first apply and obtain the Temporary Admission Document (TAD) as per the procedure specified in rule 482.

(ii) The vehicle transporting the transit goods shall be allowed 'Gate in' in the system by the Terminal operator or Customs staff as the case may be after filing of the carrier declaration/IGM.

(iii) The Goods Declaration filed by or on behalf of the Afghan trader/user shall be processed in the same manner as prescribed in these rules in the light of relevant documentation.

(iv) Upon completion of all Customs formalities including weighing and scanning (whenever made available). The GD shall be assigned to the Customs sealing staff for sealing as per prescribed procedure. The sealing staff shall affix the seals, enter the sealing information and upload images of the seals, tracking devices, vehicles, and the containers (wherever applicable) in the system directly in the system, and generate triplicate copies of "Transport note" to these rules. Each copy of the Transport Note shall be signed by the Customs Sealing staff and transporter or his authorized representative; one copy shall be retained by the Sealing staff, one copy shall be handed over to the driver of the transport unit, who will submit the same to the designated customs staff of the Office en route and last copy shall be retained by the trader or his representative for his record.

(v) The Terminal operator or the Customs staff, as the case may be, shall allow 'Gate out' to the cargo in transit on receipt of the 'SVM' (Seal Verification Mechanism) message through EDI. Where there is no licensed Terminal operator and/or EDI messaging has not yet been established, the Customs staff will allow 'Gate out,' on completion of the sealing event in the system.

475. Physical Customs inspection at Office of Departure.- (1) The Terminal operator or the Customs staff, as the case may be, assigned to 'Gate out' shall verify the seal and container/truck number declared in the GD.

(2) All containers of transit goods shall be fitted with tracking and monitoring devices at the office of departure from a tracking company duly approved by the Board.

(3) All containers of transit cargo shall be scanned at the office of departure subject to the availability of the scanning facilities.

(4) The Customs authorities at the office of departure may require transit goods consigned from or destined to the territory of the Afghanistan to be transported under Customs escort while in the territory of the Pakistan in very exceptional cases such as where the goods are precious or highly susceptible to misuse of transit facility. The approval for this measure must come from an officer not below the rank of Director, Transit Trade after recording reasons in writing.

(5) All packages containing transit goods destined for Afghanistan shall indelibly bear the marks and numbers "IN TRANSIT TO AFGHANISTAN". Any difference in marks and numbers, or in case marks and numbers are not clearly visible, shall be pointed out by the Customs staff, in case of absence of marks and number "IN

TRANSIT TO AFGHANISTAN”, the same must be marked on the goods under Customs supervision.

476. Transportation of goods.-(1)Transportation of transit goods by transport operators shall be allowed in containers of international specifications as per provisions of Afghanistan Pakistan Transit Trade Agreement, 2010 (APTTA).

(2) Oversized, heavy and bulky transit goods, vehicles and live animals may be transported in open transport units provided sealing requirements are fulfilled as per prescribed procedure.

(3) Imported transiting vehicles may be allowed in roll-on and roll-off carriers.

(4) Exports of perishable goods (fruits and vegetable) in transit may be transported in open trucks or other transport units in accordance with the prescribed procedures.

(5) Change of conveyance *en-route* shall be allowed, in exceptional circumstances such as accident or any other break down etc. with the prior written approval of the Deputy or Assistant Director having jurisdiction

(6) Transportation of the cargo from the port of entry to the port of exit in a safe and secure manner shall be the responsibility of the concerned authorized carrier.

477. Eligibility of a transport operator: (1) A Transport operator is eligible to file application with the licensing authority for the grant of license to operate as Transport operator if,

(a) it is a company or firm;

(b) has adequate knowledge of computer to handle the GD in the Customs Computerized System;

(c) possesses experience regarding choice of vehicle, certification and registration, maintenance, loading and unloading, carriage of dangerous and perishable goods, principles of environment protection in road traffic, road safety, road accident prevention and mitigation;

(d) possesses sufficient knowledge of Customs Law and Procedure and transport operations management;

(e) possesses a fleet of minimum twenty five registered vehicles in his name or company or are leased by him;

(f) has got registered under the Companies Ordinance, 1984 (XLVII of 1984), and with concerned Chamber of Commerce and Industry; and

(g) possesses National Tax Number under the provisions of the Income Tax Ordinance, 2001 (XLIX of 2001).

(2) All the transport operators shall be required to obtain and possess Customs Clearing and Forwarding License under Chapter VIII.

(3) All transport units and conveyances used by the transport operators for carrying transit goods shall be properly secured, riveted, locked and sealed. The transport units and conveyance used by the transport operators shall be so constructed and equipped as to provide for the Customs seals to be conveniently and effectively affixed thereon and containing no concealed space where any goods could be hidden. The transport units shall have a permanently installed or fixed tracking device capable of showing the location of the said vehicle or trailer at any given times as well as a track of its route

and stoppage etc. The transport unit shall be free from all manufacturing defects so that no goods can be removed from or introduced into the sealed portion of the transport units capable of holding any goods should be readily accessible for Customs inspection. The transport units shall be individually registered with the vehicle registration authority.

(4) Each vehicle shall be equipped with the tracking device from a tracking company duly approved by the Board.

(5) The Customs staff shall verify the satisfactory working of the tracker and the identity of the containers and vehicles used by the transport operators for carrying transit goods, as well as the road worthiness of transport unit and registration number and other particulars of the vehicles or transport units.

478. Approval of license: On qualifying the criteria mentioned in rule 477, license shall be issued to the transport operator by the Collector of Customs, Appraisement-West, Karachi for a period of two years on the recommendation of a committee comprising of Collector of Customs (Appraisement-West, Preventive and Port Qasim), and Director, Directorate of Intelligence and Investigation-FBR, Karachi. The Licensing Authority shall issue approval letter for issuance of license subject to the following, namely:-

- (a) transport operator shall deposit defence saving certificate duly pledged to Collector of Customs, Appraisement-West, or furnish a Bank Guarantee for rupees fifteen million, as security for operating the transport operator license. The amount of bank guarantee or defence saving certificates shall be forfeited apart from other consequential penal action under the Act and the rules made there under, if the transport operator misuses the facilities of transportation of transit goods;
- (b) the licensing authority, in addition to the condition in clause (a), shall require the transport operator to deposit a revolving insurance guarantee on the prescribed format **(Appendix-II)** amounting to rupees five million from an insurance company of repute covering all types of risks detrimental to the Government revenue involved in the transit goods along with general undertaking in the prescribed form binding them to transit the goods safely and securely as per this procedure. The insurance guarantee shall be issued by an insurance company having paid up capital of not less than rupees one hundred million and which is duly registered with Controller of Insurance, Ministry of Commerce;
- (c) execute a bond for ensuring good conduct and to follow Customs rules and regulations and for recovery of any amount adjudged against it or ordered to be paid by it;
- (d) all the transport operators licensed under this chapter shall also comply with the provisions of sub-rule (5) and (6) of rule 329;
- (e) The license granted to transport operators shall be non-transferable and shall not be allowed to be used by any sub-contractor; and
- (f) the enforcement of the provisions regarding registration of vehicles of transport operators and their blocking and de-blocking in the system and initiation of any legal action against them shall be responsibility of the Collector of Customs, Appraisement-West, Karachi.

479. Renewal of license.- Renewal of licenses issued to the transport operators shall be dealt with in accordance with Chapter VIII of these rules.

480. Responsibilities of the bonded transport operator.- (1) Prior to submissions of carrier manifest the transport operator shall satisfy himself that the actual description, quantity, quality and weight of the goods in transit are as per declaration in the GD. In case any change in the details of cargo is found en-route or at port of exit, the transport operator shall be held responsible under the provisions of the Act.

(2) The transport operator shall be responsible and bound to carry the goods to its destination without any delay. The transport operator shall also be bound to deliver the bonded transit goods to its destination within the prescribed time-limit, using the transport route as notified by the Federal Board of Revenue. In case of any pilferage en-route from Point of Entry to the Point of Exit within Pakistan, the bonded carrier shall have the primary responsibility to pay the leviable duty/taxes on transit goods.

(3) The delay in delivery from the stipulated time or deviation from the route shall require a written explanation from the transport operator by the concerned Deputy/Assistant Director and may invoke penalty provisions.

(4) The transport operator shall be responsible for transporting the transit goods through the designated routes and within the time limits specified by the Board from time to time. In case some route is closed or cannot be used for any reason, the transport operator shall make an application to Deputy/Assistant Director at office of departure for permission to use the alternate route mentioning the alternate route to be used and the time to be consumed by using the alternate route.

(5) In case of any accident on the way between office of departure and office en-route which may cause delay in the delivery of goods beyond the specified time, the transport operator shall communicate the nature of accident, exact time and place of accident along with complete details thereof to the office of departure and office en-route telephonically or electronically.

481. Temporary admission of vehicles.- Afghan registered vehicles used for the transport of transit goods shall enter Pakistan without payment of import duties and other taxes subject to provisions of Sub-Chapter III of Chapter XXV of these rules.

482. Electronic Filing and processing of the Temporary Admission Document (TAD) request.- (1) The Transport operator or his authorized agent shall apply online for issuance of Temporary Admission Document (TAD) along with scanned copies of relevant documents on the prescribed format (**Appendix-III**).

(2) On receipt of TAD Issuance request, system shall assign the same to the Vehicle Verification Officer (VVO). The VVO shall physically inspect the vehicles to authenticate the particulars submitted online by the transport operator and enter the report in the system. The request shall then be assigned to the concerned Assistant /Deputy Director for approval.

(3) Upon approval of the Deputy/Assistant Director, the system shall generate message for collection and detachment of the guarantee and assign the request to the designated officer. On submission of bank guarantee by the Transport operator, the Security Officer shall enter the details of said bank guarantee in the system and generate TAD in the prescribed color for handing over to the Transport operator.

483. Exit of vehicles.- (1) On arrival at the exit station, the concerned VVO will inspect the vehicle and verify its particulars in the system. The system shall assign the

request for release of the security to the concerned Deputy/Assistant Director. On approval from the Deputy/Assistant Director at the port of entry, the system shall generate security release message to the designated officer who shall hand over the bank guarantee to the Transport operator /authorized agent and affix an "Exit Stamp" on the Custom Certified copy of the TAD. In case particulars do not match then a discrepancy report shall be generated and the matter shall be decided in accordance with law.

(2) The system shall generate alerts for vehicles that have not exited Pakistan's territory within the prescribed time for further necessary action by the concerned officer of Customs. However, in cases of exceptional circumstances the said time limit may be extended by an officer not below the rank of Additional Director, on an application submitted by the carrier.

484. Except for the provisions specified above, the provisions of Sub-chapter III of Chapter XXV of these rules shall *mutatis mutandis* apply to the importation of Afghan commercial vehicles for the transportation of transit goods.

484-A. Financial Guarantee on Transit Goods.- (1)The Afghan importer of goods or his authorized Customs agents, brokers or transport operators in Pakistan shall furnish financial security in the form of Insurance Guarantee, for goods destined for Afghanistan, from an insurance company, as per criteria prescribed by the Directorate General of Transit Trade, on the prescribed format (**Appendix-IV**) or any other form prescribed by the Board which shall be valid for at least one year and shall be encashable in Pakistan, for ensuring the fulfillment of any obligation arising out of Customs transit operation between Pakistan and Afghanistan. Financial security shall be obtained in case of non-commercial consignments accompanied by a valid *Mafinama* also.

(2) The amount of financial security for transit operation shall be determined by system on the basis of the assessment done by Customs at the office of departure so that it covers all import levies.

484-B. Financial Guarantee on Afghan Registered Transport Units.- In case of transport units registered in Afghanistan carrying transit goods, the transport operator or his authorized Customs agents, or the concerned Chamber of Commerce or the concerned Government department shall furnish a bank guarantee on the prescribed format (**Appendix-V**) or revolving bank guarantee from a scheduled bank, acceptable to Customs equivalent to twenty five per cent of the amount of duty and taxes leviable for each vehicle being operated, which shall be valid for at least one year and shall be encashable in Pakistan:

Provided that in case a transport operator desires to operate less than four transport units, he shall provide a bank guarantee of hundred percent of the amount of duty and taxes leviable on each transport unit:

Provided further if a transport unit does not return to Afghanistan as per the provisions of this sub-chapter, the bank guarantee furnished shall be en-cashed:

Provided also that the Afghan trucks carrying fresh and dry fruit up to Wahga shall be allowed entry in accordance with these rules, subject to the production of letter of guarantee, in each case, by the Ministry of Transport and Civil Aviation, Government

of Afghanistan to the effect that the vehicles would return to Afghanistan within the stipulated time.

484-C. Acceptance of Financial Guarantee.- (1) The designated Customs Officer at the office of departure shall detach the financial security and enter the particulars in the system. The Officer shall ensure that the financial guarantee submitted by the importer or his authorized Customs agent has been issued by a company of repute or a scheduled bank, as the case may be, is en-cashable in Pakistan, and contents thereof are in conformity with the particulars of vehicle or consignment against which it is being furnished. The officer shall also ensure that the financial guarantee covers the duty and taxes involved on vehicles or goods and the amount being secured is accurate and as per the calculation assessed in the system.

484-D. Release/encashment of the financial guarantee. -The financial guarantee shall be released/ encashed on authorization of the concerned Deputy/Assistant Director of the office of departure or office en-route as per following procedure:

(1) **Procedure for release of financial security for Afghan transit goods imported through the seaport.-** (a) In case, the goods are imported through the seaport, at the time of cross-border of the transit goods, the office en-route (Torkham or Chaman) shall take a print-out of the GD, which will be handed over to Afghan Customs for endorsement in token of receipt of transit goods.

(b) The Afghan Customs will also provide a copy of T-1 bearing cross reference of GD filed in Pakistan and a certificate to the effect that the transit goods have crossed Samar Khail (Jalalabad) or Spin Boldak (Kandahar), as the case may be. The Cross Border Verification Officer (CBVO) at the office en-route shall scan the documents in the system and also feed the relevant particulars and verify cross border of the cargo in the system.

(c) Upon confirmation by the CBVO, the trader shall file request to release financial security. The system shall assign AT GD for verification of cross border to the concerned Deputy/Assistant Director at the office en-route. Upon his verification, the system shall mark the AT GD to the Security Officer at the Office of Departure who shall enter particulars in the system and physically handover the security to the trader or his authorized person. Hard copy of the cross border certificate and other documents shall be retained by the office en-route:

Provided that when Electronic Data Interchange (EDI) between Afghanistan and Pakistan Customs is established and notified by the Board, the confirmation regarding cross border and arrival of the goods at the Afghan Customs shall be received electronically dispensing with the need to send hard copies across the border for endorsement by Afghan Customs.

(2) **Procedure for Encashment of Financial Guarantee.-** (a) The Deputy/Assistant Director Securities of the Office of departure shall be responsible for taking appropriate steps on fortnightly basis for timely reconciliation, encashment, revalidation or physical release of financial guarantee.

(b) In case of non-receipt of cross border certificate along with T-1 or TAD bearing "exit stamp" or non-fulfillment of any conditions against which the

security was furnished by the Afghan importer or exporter, the concerned officer at the Office of departure, shall take action for enforcement or encashment of the financial guarantee for recovery of government revenue involved therein.

(c) Upon finalization of action, the Deputy/Assistant Director Securities at the port of departure shall forthwith instruct the concerned guarantor or insurance company or bank or financial institution, as the case may be, to en-cash the guarantees and remit the amount in favor of the concerned Director Transit Trade. After receipt of Payment Order from the concerned bank, the officer shall deposit the same in National Bank of Pakistan for transfer into the government treasury.

484-E. Procedure at the Office en-route.- (1) On arrival of the transport unit at the office en-route, the consignment shall be subjected to 100% weightment and scanning (subject to the availability of requisite infrastructure). Gate-in shall be carried out by the Terminal operator /Customs staff as the case may be.

(2) In case of sea port the vehicle carrying Afghan exports move to the Afghan shed or designated area for de-stuffing and subsequent cross stuffing into the shipper containers.

(3) The 'allow loading' and other Customs procedures up to the loading of container onto the vessels shall be carried out in accordance with the procedures laid down by the Directorate General Transit Trade.

(4) Any amendment in the Gate-in particulars in the system arising due to accident or breakdown of the vehicle shall only be fed in the system upon approval of the concerned Deputy/Assistant Director at the Office en-route.

(5) De-sealing shall be done by the concerned CCSU or Customs sealing staff designated by the Directorate. The de-sealing staff shall:

- (a) verify the container number, or railway wagon number, and the registration number of the transport unit or trailer or rolling stock and cross check it with transport note;
- (b) check the seals affixed thereto including PCCSS seal and reconcile them with transport note;
- (c) do electronic reconciliation through system; and
- (d) break the seal and enter the relevant information in the system.

(6) In case the seals are found to be broken, damaged, or tampered with or there is any discrepancy found in between the scan images (wherever applicable) of office of departure and office en-route or in case of any suspicion, the de-sealing staff shall generate a discrepancy report and the consignment shall be marked for examination by the system.

(7) If no discrepancy is found in the cargo, and there is no evidence of tampering of the container, the goods shall be allowed to exit Pakistan's territory as per procedure specified above:

Provided that in case of Afghan transit goods exiting through Torkham or Chaman, and in order to better coordinate with the political authorities, the appropriate Officer of Customs shall issue gate pass in triplicate for individual transport units in accordance with sub-rules (7), (8), and (9) of rule 629.

484-F. Specified routes for movement of transit cargo.-The transport operator shall adopt one of the designated routes notified by the Federal Board of Revenue in consultation with the Ministry of Communications for transportation of transit goods from Office of departure to office en-route.

484-G. Monitoring of transit cargo from Port of Entry to Port of Exit. –

(1) All vehicles carrying transit cargo, to and from Afghanistan, are required to get registered at the following locations on the way to their respective destinations, namely:-

(a) Route-I (Transit via Torkham)

- (i) NLC Terminal Amangarh Nowshera Customs post (between Attock and Peshawar); and
- (ii) Kohat Customs check post.

(b) Route-II (Transit via Chaman)

Baleli Customs check post (between Quetta and Qila Abdullah).

(2) The customs staff posted at the check post shall upload the images of container in a manner that the container number, vehicle number and the driver in the backdrop of respective check post are clearly identifiable.

484-H. Prescribed time limits for movement of transit goods.-(1) The cargo in transit shall cross the border or depart from the country as the case may be, within such time as prescribed by the Federal Board of Revenue from the feeding of the 'gate-out' event in the system at the Office of departure and 'gate-in' event in the system at office en-route. The system shall auto-block the carrier who failed to deliver the cargo within the prescribed time. The carrier shall be de-blocked in accordance with the procedure prescribed by the Board.

(2) All consignments that fail to arrive at the Office en-route within the prescribed time limit shall be visible to the concerned Deputy/Assistant Director for initiating necessary legal action as stipulated above.

(3) In case it is proved to the satisfaction of the office of departure that a Transit consignment could not reach its destination whether fully or partially, necessary action to enforce/encash the Customs security may be initiated, to recover Government duty and taxes involved, without any delay, as laid down under rule 484-D.

(4) An application to allow partial cross-border in respect of a transit consignment may be made to the Additional Collector Transit Trade, at the Office of departure, who may consider the same on merits, after completing action prescribed above.

484-I. Procedure in respect of transit goods through Wahga.- Procedure for movement of Afghan transit goods from Afghanistan to India through Wahga shall be the same as specified in these rules. Additionally the following measures shall be observed:-

- (a) the Customs Officer at the entry gate of Wahga border terminal shall check the seals of trucks bringing goods for India and after cross checking or tallying the details of the vehicle with the accompanied documents and in the system shall allow the truck to enter the terminal;
- (b) the gate in shall be allowed by the Terminal operator or the Customs staff. Once the truck is inside the terminal it shall be weighed and scanned. In case there is some discrepancy in weight or any doubtful observation from the image produced by scanner is observed a Custom Officer not below the rank of Deputy/Assistant Collector shall order inspection or examination;
- (c) detailed examination of the goods may be dispensed with if the seals are intact;
- (d) the appropriate Officer of Customs shall allow the cross border of the truck into the Indian Territory and feed the particulars in the system. The de-sealing of the transport unit shall be fed in the system before the cross border; and
- (e) the empty Afghan trucks shall not be allowed to carry any goods for Afghanistan on their way back from Wahga.

484-J. Cancellation of the Goods Declaration (GD). – (1) No Goods Declaration filed under rule 472 shall be amended once Customs has begun processing the GD. GD cancellation shall be allowed in the following cases:

- (i) Where the cargo has been short shipped.
- (ii) Where pre-arrival GD was filed but the cargo did not arrive at the Office of departure.
- (iii) Where a technical, legal, administrative or any other system constraint does not allow the GD to be processed as per the prescribed procedure.

(2) In all such cases, the trader or his authorized representative shall approach the appropriate officer of Transit Trade for cancellation of GD. Deputy/Assistant Director Transit Trade shall allow cancellation of GD on payment of usual fee.

484-K. Amendment in IGM.- All types of amendments in IGM shall be allowed by the Deputy /Assistant Director Transit Trade after the arrival of cargo at office of departure. The amendment shall be made on the basis of original bill of lading. If there is any mistake in the original bill of lading, Customs staff shall call the correction advice from port of loading which shall be duly verified by the shipping line.

484-L. Frustrated Cargo.- The provisions of section 138 of the Act, Chapter VII of these rules and Board's directives shall be applicable in dealing with the cases of frustrated cargo of transit trade goods.

484-M. Auction of un-cleared goods.- (1) If a request for transit and Customs clearance is not filed for the goods imported for transit within thirty days of its arrival at the port of entry or exit, a notice shall be sent to the importer or its agent on the address given in the shipping documents for clearance of goods from the port. If goods still remain on the port after sixty days of their arrival, a final notice shall be sent to the importer or his agent for clearing the same, otherwise the goods shall then be auctioned after ninety days of the first notice, unless the delay is attributable to the port authorities.

(2) The sale proceeds shall be paid to the trader after deducting the expenses on account of auction, freight charges due to the custodian of the goods and duty and taxes payable in respect of such goods.

484-N. The transit of arms, ammunition and military equipment. - Unless agreed upon by the two contracting parties, the transit of arms, ammunition and military equipment shall not be allowed.

484-O. Provisions relating to weighing, scanning and tracking.-Provisions relating to weighing of consignments, scanning of containers, tracking and monitoring of vehicles and containers shall become operative once infrastructure and facilities in this regard are made available and after the same is notified by the Board through a General Order specifying therein the date of such operation:

Provided that the scope of these rules shall extend to only those Customs ports/stations where Customs Computerized System has been made operational and its modules have been made available.

484-P. Applicability of Sub-chapter XII of Chapter XXV.- The provisions of sub-chapter XII of chapter XXV shall *mutatis mutandis* apply to these rules.

484-Q. Penalty under the Act.- Whosoever commits any contravention of the provisions of this sub-chapter shall be liable to be proceeded against under Serial No. 64 and the entries relating thereto, in the table of sub-section (1) of section 156 of the Act.

TRANSPORT NOTE

(Information required against cargo destined for Afghanistan 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 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

SUBJECT: REVOLVING INSURANCE GUARANTTEE NO. _____
 DATED _____ FOR RS. _____
 EXPIRY DATE _____

Whereas in accordance with the Public Notice No. _____ dated _____ issued by the Collector of Customs (Appraisement), 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, Karachi 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, Karachi 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 fails 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 operator 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 there under 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 Collector of Customs, Appraisement.

**GOVERNMENT OF PAKISTAN
OFFICE OF THE DEPUTY/ASSISTANT DIRECTOR
CUSTOMS STATION----- (TORKHAM/CHAMAN ETC)**

(To be filled in by the Driver)

(For Official use)

- Temporary Admission Document No. _____
- Date of issue _____
- Valid Upto _____
- Visit Allowed _____
- Stay Duration _____

1. This vehicle with details mentioned below, is valid for journey to Peshawar/Lahore/Wahga/Karachi/ (Port Muhammad Bin Qasim/Karachi Port)/Gawadar via Torkham/Chaman and back. (as applicable)

2. This Temporary Admission Document (TAD) is valid from the date of issuance till the date of expiry as mentioned above. The requisite details about the vehicle and the individuals are given below:-

a. **Owner of the Vehicle**

(i) Name : _____
(ii) Father Name : _____
(iii) Address in Afghanistan : _____
(iv) Address in Pakistan (if any) : _____

b. **Driver of the Vehicle**

(i) Name : _____
(ii) Father Name : _____
(iii) Permit No and date _____
(iv) If no permit Passport, Visa No and date: _____
(v) Address in Afghanistan : _____
(vi) Address in Pakistan (if any) : _____

c. **Brief description of goods**
(Empty vehicle shall not be allowed)

d. **GD No and date** : _____

e. **Purpose of visit** : _____

f. **Detail of vehicle** : _____

- (i) Make : _____
- (ii) Model : _____
- (iii) Color : _____
- (iv) Registration Number : _____
- (v) Chassis Number : _____
- (vi) Engine No. : _____
- (vii) Driving Hand : _____
- (viii) Loading Capacity : _____
- (ix) Value of Vehicle : _____
- (x) Duty/taxes involved on vehicle. : _____
- (xi) Amount of Duty/taxes secured : _____
- (xii) Bank Guarantee No. & Date : _____
- (xiii) Name of Bank : _____

(Name and signature of the driver)

- 3. Value of Vehicle Declared : _____
- Value of Vehicle assessed : _____
- Duty/taxes assessed : _____
- Bank Guarantee amount : _____
- Bank Guarantee No.& Date : _____
- Name of Bank and branch : _____
- S. No of BG Register : _____

ROUTES	Pl tick the desired route
1. Karachi/Port Qasim – Hyderabad - Rotodero – D.G. Khan – D.I. Khan – Kohat – Peshawar – Jamrud Terminal– Torkham	
2. Karachi – Bela – Khuzdar - Kalat – Quetta – Chaman Terminal	
3. Karachi/Port Qasim – Hyderabad - Rotodero – D.G. Khan – D.I. Khan – 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 – 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 exporters to India through Wahga. Afghan trucks will be allowed access on designated routes up to Wahga. Afghan cargo will be off loaded on to Indian trucks back to back at Wahga and the trucks on return will not carry Indian exports.

Certified that the Vehicle is as per prescribed specification and bank guarantee is in order.

Superintendent
(Name, Seal & Signature).

Approved by:

Deputy/Assistant Director
(Name, Seal & Signature)

EXIT DETAILS

Date and Time of Exit : _____

Date and time of return of BG : _____

Superintendent
(Name, Seal & Signature).

The following important instructions must be adhered to / complied with before permitting the individuals and the vehicles:-

- (a) Photocopy of this road pass is not valid/acceptable.
- (b) Carriage of contraband items is strictly prohibited
- (c) The vehicles moving on this Temporary Admission Document are not exempted from search/checking by authorized authorities.
- (d) This Temporary Admission Document must be returned to the Customs Authorities at Torkham / Chaman in original within seven days of its expiry and the vehicle should also be brought for inspection at the same day.

(On appropriately stamped non-judicial paper)

INSURANCE GUARANTEE FOR IMPORTED GOODS IN-TRANSIT

The *Director of Transit Trade*,
Directorate of Transit Trade
Custom House
Karachi.

Dear Sir,

WHEREAS Messers _____ having their registered office at.....
(herein after referred to as the Afghan importer) have imported goods in transit to Afghanistan
from Messers..... as per IGM No..... dated.....
Index No..... dated vide GD (AT) No..... dated
.....

2. AND WHEREAS an amount of Rs..... (Rupees) has been
assessed as duties and taxes in respect of the said goods which are payable by the importer in
case he fails to take the goods out of the territorial jurisdiction of Pakistan.

3. AND WHEREAS the Customs Department has agreed to release goods against
furnishing of an insurance guarantee equal to the amount of duty/taxes involved on the goods
entering Pakistan.

4. NOW, THEREFORE, in consideration of the release of the imported goods, in-transit to
Afghanistan, to the importer, we, Messers..... 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 importer shall pay to you the guaranteed amount in lump sum after demand.
- (b) That the importer 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 importer to pay the guaranteed
amount on demand along with surcharge due as aforesaid, we, Messers
....., 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 importers, 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 importers/company 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 thisday of..... 2014 caused this guarantee to be signed under the official stamp in the presence of-

1.....
Officer

2.....
Manager

Witnesses:-

1.....

2.....

(On appropriately stamped non-judicial paper).

BANK GUARANTEE FOR AFGHAN VEHICLES ENTERING PAKISTAN

The *Director Transit Trade*
Directorate of Transit Trade _____
Custom House, Karachi

Dear Sir,

WHEREAS Messers _____ having their registered office at..... (herein after referred to as the Afghan importers) have imported the Vehicle in-transit from Afghanistan under the cover of Temporary Admission Document No..... issued on for transit movement of goods covered under IGM No..... dated Index No..... dated vide GD (AT) No..... dated from Custom Office..... (Pakistan) to Custom Office.....(Afghanistan).

2. AND WHEREAS an amount of Rs..... (Rupees) has been assessed as duties and taxes in respect of the said vehicle which are payable by the importer in case he fails to take the said vehicle out of the territorial jurisdiction of Pakistan within the time period prescribed in rule 609.

3. AND WHEREAS the Customs Department has agreed to release the temporarily admitted vehicle against furnishing of a bank guarantee equal to the amount of duty and taxes involved on the said vehicle.

4. NOW, THEREFORE, in consideration of the release of the imported vehicle, for transport of transit goods to Afghanistan, to the importer, we, Messers..... Bank Limited..... do hereby bind ourselves to the President of Pakistan to pay to the, *Director of Transit Trade*, the aforesaid guaranteed amount of duty/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 temporarily admitted vehicle is released to the importer.

5. **THE BANK ISSUING THIS GUARANTEE ALSO UNDERTAKES:-**

- (a) That the importers shall pay to you the guaranteed amount in lump sum after demand.
- (b) That the importers shall also pay to you the surcharge due on the involved amount at the rate of fourteen per cent per annum.
- (c) That in the event of any default on the part of the importer to pay the guaranteed amount on demand along with surcharge due as aforesaid, we, Messers Bank Limited, shall pay to you the same immediately upon demand by the, *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 temporary admittance of the vehicle till the date the payment is made, provided that you agree, on the request of the importers, not to take action under condition (6) (a) of this bank guarantee.

- (e) That we do hereby agree and declare that in the event of any default in the payment of any sum stated hereunder 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 BANK GUARANTEE ARE AS FOLLOWS:-**

- (a) Any notice may be given to the importers/bank 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 bank guarantee is valid up to.....

8. IN WITNESS WHEREOF we have thisday of..... 2014 caused this guarantee to be signed under the official stamp in the presence of-

1.....
Officer
.....Bank Ltd.....

2.....
Manager
..... Bank Ltd.....

Witnesses:-

1.....

2.....”

C.No.1 (14) T & BT/2013

(Abdul Haye Sheikh)
Secretary (Transit & Border Trade)