

# THE CUSTOMS ACT, 1969

## CHAPTER XIII

### TRANSIT TRADE

126. **Chapter not to apply to baggage and postal articles.**- The provisions of this Chapter shall not apply to (a) baggage, and (b) goods imported by post.

127. **Transit of goods in the same conveyance.**- (1) Subject to the provisions of section 15 and the rules any goods imported in a conveyance and mentioned in the import manifest as for transit in the same conveyance to customs-station in Pakistan or to any destination outside Pakistan may be allowed to be so transited without payment of duty, if any, leviable on such goods at the customs-station of transit.

(2) Any stores and provisions imported on board a conveyance which is in transit through Pakistan to a destination outside Pakistan may, subject to rules, be allowed to be consumed on board that conveyance without payment of the duties which would otherwise be chargeable on them.

128. **Transport of certain classes of goods subject to prescribed conditions.**- Any goods may be transported from one part of Pakistan to another through any foreign territory, subject to such conditions as to their due arrival at the destination as may be prescribed by rules.

129. **Transit of goods across Pakistan to a foreign territory.**- Where any goods are entered for transit across Pakistan to a destination outside Pakistan, the appropriate officer may, subject to the provisions of the rules, allow the goods to be so transited without payment of the duties which would otherwise be chargeable on such goods<sup>1</sup>[:]

<sup>2</sup>[Provided that the Federal Government may, by notification in the official Gazette, prohibit the bringing into Pakistan by sea, land or air in transit to a foreign territory any goods or class of goods.]

### LEGAL REFERENCE

1. *Substituted full stop by the Finance Act, 1996 (IX of 1996), S.4(4), page 480.*
2. *Added by the Finance Act, 1996 (IX of 1996), S.4(4), page 470.*