

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

Islamabad, the 18th June, 2001

**NOTIFICATION
(CUSTOMS)**

S.R.O. 450(I)/2001.-¹[In exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), section 50 of the Sales Tax Act, 1990, section 40 of the Federal Excise Act, 2005 and section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), the Federal Board of Revenue is pleased to make the following rules, namely:-]

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²[CHAPTER-XLVI

TRANSIT REGIME IN PAKISTAN

AZERBAIJAN-PAKISTAN TRANSIT TRADE RULES

Sub-Chapter-XII

**Cross-stuffing of transit cargo at Karachi/Gwadar custom-ports and
terminals and off-dock terminals**

1183. Procedure for removal of transit cargo to Off-dock Terminals.-(1) The trader or his authorized agent exercise the option of cross stuffing at the filing of GD or out-of-charge of GD, as the case may be.

(2) The trader or his agent shall click the place i.e., custom-ports and terminals /off-dock terminal, where the cross-stuffing has to take place. Names of the custom-ports and terminals /off-dock terminals shall be available in dropdown menu for selection of one place.

(3) In case, the cross-stuffing has to take place at an off-dock terminal, following procedure shall be adopted.-

- (a) the Customs Computerized System (CCS) shall generate Customs release message for the terminal operator discharging the container;
- (b) the terminal operator shall subsequently make the container available to the Customs sealing staff after sending a 'pre-Gate-out' message to Customs Computerized System (CCS) along with relevant information including the name of the bonded carrier and the container number. This message shall also be visible to the Customs sealing staff;
- (c) the bonded carrier shall load that container on authorized vehicle and report to the Customs sealing staff for sealing of the container;
- (d) the tracking and monitoring devices shall be fixed on the transit goods destined to Off-dock terminal in accordance with the prescribed procedure;
- (e) the Customs sealing staff after verifying that permission for transportation of cargo to the off-dock terminal has been allowed by the system, shall physically verify the particulars of the bonded carrier and the container number vis-a-vis the information received through the system, affix the PCCSS seal on the container and feed the sealing information and the vehicle registration number in the system;

¹ Existing preamble substituted and shall be deemed always to have been so substituted vide SRO 831(I)/2018 dated 2nd July, 2018. At the time of substitution was as under:-
"In exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), the Central Board of Revenue is pleased to make the following rules, namely:--"

² Added vide SRO 25(I)/2025, dated 16th January, 2025.

- (f) the sealing staff shall also verify the installation of the tracking and monitoring devices and upload images of the seals, tracking devices, vehicles, and the containers in the system;
- (g) the sealing staff shall also generate and print copies of transport note, from the system, in triplicate. Each copy of the transport note shall be signed by the Customs sealing staff and the bonded carrier or his representative. One copy of the transport note shall be retained by the Customs sealing staff, the second copy shall be handed over to the driver of the vehicle who shall submit the same to the gate-in staff at the concerned Off-dock terminal and the third copy shall be retained by the representative of the bonded carrier for his record;
- (h) a system generated Customs seal verification message shall be communicated to the terminal operator on feeding of PCCSS seal Information in the system,
- (i) the terminal operator shall perform gate-out event only after receiving the Customs seal verification message;
- (j) the gate-out message shall be communicated by the terminal operator to the system which shall include the name of the bonded carrier, vehicle registration number, container number, shipper's seal number; PCCSS seal number and gross weight of the container; and
- (k) the terminal operator shall also hand over the weighment slip to the bonded carrier for record and onward presentation to the Customs staff posted at the Off-dock terminal.