

**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[³**CHAPTER XIV**
TRANSSHIPMENT

326. Definitions.-In these rules, unless there is any thing repugnant in the subject or context,-

- (a) “Act” means the Customs Act, 1969 (IV of 1969);
- (b) “authorised representative of the carrier” means person(s) duly authorised by the carrier for submission of documents to the Customs and for carrying out all functions relating to transshipment of goods;
- ⁴[(ba) “bulk cargo” means cargo usually dropped or poured as solid or liquid, into a bulk carrier's hold and includes dry and liquid bulk cargo;]
- (c) “carrier” means the Pakistan Railways, National Logistic Cell (NLC), Sambrial Dry Port Trust, Faisalabad Dry Port Trust, Multan Dry Port Trust ⁵[Iranian carrier as defined in Article 2 of the Agreement on Bilateral Road Transportation of Goods between the Government of the Islamic Republic of Pakistan and the Government of the Islamic Republic of Iran, 1987] or such other carrier as the Central Board of Revenue may approve from time to time and are duly licensed under Chapter VIII of Customs Rules, 2001;
- (d) “Control requirements” means feeding of data into the CCSU computer system and its acceptance by the system, or alternatively the filling and signing of the paper based documentation for the sealing;
- (e) “conveyance and transport unit” means conveyance, vehicles and transport units used by the carrier for the transshipment of goods from port to another customs port or stations;
- (f) “Customs Container Security Unit (CCSU)” means the unit based in Custom House Karachi controlling the container sealing operations throughout Pakistan;
- (g) “Focal Point” means the location of the CCSU field unit for operating the application and removal of seals;

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 Chapter XIV was added vide SRO 375(I)/2002 dated 15th June, 2002

³ Substituted for chapter XIV vide SRO 286(I)/2007 dated 31st March, 2007

⁴ Inserted vide SRO 1039(I)/2020 dated 9th October, 2020

⁵ Inserted vide SRO 1319(I)/2024 dated 20th November, 2024

- (h) “focal point (Entry)” means the focal point where the goods arrive are sealed and seal is affixed for transit or transshipment to the upcountry dryport or customs station for checking and removal of seals at the focal point (exit);
- (i) “focal point (Exit)” means the focal point at destination where the seal is examined and checked for irregularities and removed;
- ⁶[(j) "oversized or heavy or bulky goods" means any heavy or bulky object which because of its weight, size or nature cannot be carried in a closed vehicle or closed container;]
- (k) “port” includes a customs-port and customs stations as defined in section 2 of the Act;
- (l) “prescribed time limit” means the time limit prescribed for the journey on the prescribed route;
- (m) “prescribed transport route” means the route prescribed for the transit/transshipment of goods;
- (n) “scanner” means the containerized cargo scanner located at ports for import/export cargo;
- (o) “transshipment” means the transfer of transshipment goods without payment of customs duties and taxes at port to carrier for carriage to another customs port or stations;
- (p) “transshipment goods” means goods brought into Pakistan which are to be transported from port to other customs ports or stations;
- ⁷[(q) "transshipment permit" means the authorization granted by respective Directorate of Transit Trade (Transshipment Section), for transshipment of goods or allowed under Customs Computerized System; and]
- ⁸[(r) "transshipment manifest" means manifest to be prepared by the carrier in the prescribed form for submission to respective Directorate of Transit Trade (Transshipment Section), and to the appropriate officer of Customs at the customs ports or stations of destination.]

6 *Clause (j) was substituted vide SRO 1039(I)/2020 dated 9th October, 2020. At the time of substitution clause (j) was as under:-*

“[(j) “heavy or bulky goods” means any heavy or bulky object which because of its weight, size or nature is not normally carried in a closed vehicle or closed container;”

7 *Clause (q) was substituted vide SRO 1039(I)/2020 dated 9th October, 2020. At the time of substitution clause (q) was as under:-*

“[(q) “transshipment permit” means the authorization granted by Customs (Import Section), for transshipment of goods; and”

8 *Clause (r) was substituted vide SRO 1039(I)/2020 dated 9th October, 2020. At the time of substitution clause (r) was as under:-*

“[(r) “transshipment manifest” means manifest to be prepared by the carrier in the prescribed form for submission to Customs Import Section, and to the appropriate officer of Customs at the customs ports or stations of destination.”