

**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
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⁴[**328A. Allowing single transport vehicle owner to transport transshipment goods.**-The owner of single vehicle shall also be eligible for registration and transport of transshipment goods from sea ports or customs border stations to inland dryports and vice versa. The application on the prescribed format (Appendix-IA) for registration of a single vehicle for transport of transshipment goods shall be submitted to the Directorate of Transit Trade in whose jurisdiction the applicant is a resident or his vehicle is registered with Motor Registration Authority (MRA). The transport of transshipment goods by owner of single transport vehicle shall be allowed by the concerned Director of Transit Trade subject to the following conditions:-

- (a) the unit is properly registered with the motor registration authorities of Pakistan in the name of the owner, to be verified by customs authorities;
- (b) he shall submit defence saving certificate duly pledged to the concerned Director of Transit Trade or furnish Bank Guarantee for Rupees One million as security for transport operation of transshipment goods, which shall be forfeited apart from other consequential penal action under the Act and rules made there under, if the owner of the transport unit violates provisions of the Custom Act, 1969 and the rules made thereunder;
- (c) all the procedural or legal formalities required to be fulfilled by bonded carrier under subject rules may be allowed to be fulfilled by the importer or respective customs agent or transport operator in cases where the transshipment goods are carried by a single transport vehicle owner;
- (d) in cases where transshipment cargo is transported by owner of single vehicle transport, the revolving insurance guarantee covering the leviable duty and taxes on transshipment goods shall be submitted by the importer or respective customs agent or transport operator (Appendix-IIA);
- (e) the prime mover or vehicle shall be fitted with the tracking device by a tracking company duly licensed by the Board under S.R.O 413(I)/2012 dated the 25th April, 2012;

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 1293(I)/2021 dated 29th September, 2021

- (f) tracking device shall also be installed on cargo containers and load compartment of the vehicles (if not containerized cargo) as per provisions of Tracking and Monitoring of Cargo Rules, 2012 and Customs General Order 03 of 2020 dated 16.04.2020.
- (g) the permission shall be given to such owner of the transport vehicle for one year which shall be renewed if operations of transportation of transshipment goods are found satisfactory;
- (h) the owner shall also submit an undertaking on a stamp paper to the effect that he shall be responsible for safe transportation of transshipment goods;
- (i) copies of such permission shall be sent to Directorate of Reforms and Automation Karachi and concerned officers of Customs who will enter the particulars of the vehicles in CCS;
- (j) in case of any violation of Customs laws or procedures, institution of any criminal or civil case against the owner or vehicle under any law, the permission shall be terminated and name of the owner shall be blacklisted with transmission to all field formations.]