

**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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328. Conditions for qualifying as a bonded carrier and its operations.-(1) Transshipment shall only be allowed if the bonded carrier possesses a fleet of minimum twenty five registered vehicles in his name or company or are leased by them. The bonded Carrier will be allowed to use only such vehicles/trailer units which have a permanently installed/fixed tracking device of a ⁴[tracking company as licensed by the FBR,]. The Customs staff shall verify the satisfactory working of the tracker and the identity of the vehicle used by the bonded carrier for transshipment of consignments, as well as the road worthiness of the vehicle/trailer/prime mover and registration number and other particulars of the vehicles.

⁵[(2) Bonded carrier license shall be issued by the respective Director of Transit Trade in whose jurisdiction the business address of the applicant is located for a period of two years on the recommendation of committee comprising respective Director of Transit Trade, Collector, Model Customs Collectorate (Enforcement and Compliance) and Director, Intelligence and Investigation-Customs of the jurisdiction, after seeking approval of the Director General Transit Trade, on completion of formalities under the Customs Rules, 2001. The license may be revoked at any time by the licensing authority.]

(3) Registration of the carrier under the Companies Ordinance, 1984 (XLVII of 1984), and with Chamber of Commerce and Industry, and Transporters' Association.

(4) The applicants shall possess National Tax Number under the provisions of the Income Tax Ordinance, 2001 (XLIX of 2001).

(5) The permission granted for bonded transportation would be non-transferable and shall not be allowed to be used by any sub-contractor.

(6) The applicants shall deposit a bank guarantee or Defence Saving Certificates etc., or a mix of such securities for five million rupees with the ⁶[respective Director of Transit Trade] to safeguard Govt. revenue. The Collector of Customs, if not satisfied with this condition, alone may subscribe the system of revolving insurance guarantee keeping in view the huge amount of duty and

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 Substituted the words “reputable company” vide SRO 1039(I)/2020 dated 9th October, 2020

⁵ Sub-rule (2) was substituted vide SRO 1039(I)/2020 dated 9th October, 2020.

⁶ Substituted the words “concerned Collector of Customs” vide SRO 1039(I)/2020 dated 9th October, 2020

taxes involved in transportation of bonded cargo to up-country dry ports. 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 bonded carriers misuse the facilities of the transshipment of the imported goods.

⁷[(6A) In case of transshipment of goods through Iranian carrier from Taftan to NLC Dry Port, Quetta, the Iranian transport operator ⁸[or the Pakistani importer of goods or his customs agent on his behalf] shall furnish a bank guarantee equivalent to the amount of leviable customs duties and taxes on goods meant for transshipment, as determined by the Collectorate of Customs Appraisement, Taftan, in terms of clause (7) of Article 7 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. The amount of bank guarantee shall be forfeited apart from other consequential penal action under the Act, and the rules made thereunder, if the Iranian carrier misuses the facilities of the transshipment of the imported goods.]

(7) The registered vehicles of one bonded carrier shall not be allowed to be operated by another bonded carrier for the transshipment of cargo to upcountry Dry Ports.

(8) All the Bonded Carrier Permit holders be required to obtain and possess Customs clearing and forwarding license.

⁹[(9) The Renewal of licenses to Bonded Carriers shall be dealt with in accordance with Chapter VIII of these rules, and the duration of renewal shall be for a period of two years.]

⁷ Inserted vide SRO 1319(I)/2024 dated 20th November, 2024

⁸ Inserted vide SRO 610(I)/2025 dated 16th April, 2020

⁹ Inserted vide SRO 564(I)/2017 dated 1st July, 2017