

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

\*\*\*

Islamabad, the 18<sup>th</sup> June, 2001

**NOTIFICATION  
(CUSTOMS)**

**S.R.O. 450(I)/2001.**<sup>1</sup> [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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<sup>2</sup> [**CHAPTER XIV**  
**TRANSSHIPMENT**  
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**329. Responsibilities of the Carriers.**-(1) Prior to submission of application (**Appendix-I**) for transshipment, the carrier shall satisfy himself that the actual description, quantity, quality and weight of the goods under transshipment are as per declaration in the IGM of the vessel. In case any misdeclaration or substitution is found at subsequent stage, the carrier shall be held responsible under sections 32 and 121 of the Act.

(2) The carrier shall be responsible and bound to carry the goods to its destination without any delay and with utmost haste. The carrier shall also be bound to deliver the bonded cargo to its destination within the prescribed time-limit <sup>4</sup>[\*\*\*].

(3) The delay in delivery from the stipulated time or deviation from the route will require a written explanation from the carrier to customs authorities and may entail revocation of license and an administrative fine as may be prescribed by the Board, in addition to other action under the Act.

(4) The carrier, except Pakistan Railways and National Logistics Cell, shall submit to the <sup>5</sup>[Assistant Director (Transshipment Section)] a revolving insurance guarantee in the prescribed form (**Appendix-II**) from an insurance company of repute covering all types of risks detrimental to the Government revenue involved in the transshipped goods along with general undertaking in the prescribed form (**Appendix-III**) binding themselves to transship the goods safely and securely as per this procedure. The insurance guarantee shall be issued by an insurance company having paid up capital of not less than one hundred million rupees and duly registered with the Controller of Insurance, Ministry of Commerce.

(5) The carrier, except Pakistan Railways and National Logistics Cell, shall submit a list of transport units owned or leased along with a copy of lease agreement for transshipment purposes to the <sup>6</sup>[Assistant Director (Transshipment Section)]. This list shall indicate registration number, engine and chassis number, make, model, tare or weight and be accompanied with photographs of each vehicle showing both sides, front, rear as well as chassis number. In case of leased vehicles the period of lease of the vehicle with address and national identity card number of the lessor. The lessor as well

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<sup>1</sup> Existing preamble substituted and shall be deemed always to have been so substituted vide SRO 831(I)/2018 dated 2<sup>nd</sup> 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:-”

<sup>2</sup> Chapter XIV was added vide SRO 375(I)/2002 dated 15<sup>th</sup> June, 2002

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

<sup>4</sup> Omitted for the words “, using the transport route, as may be prescribed by the Board, from time to time” vide SRO 1039(I)/2020 dated 9<sup>th</sup> October, 2020

<sup>5</sup> Substituted for words “Assistant Collector (Imports Section)” vide SRO 1039(I)/2020 dated 9<sup>th</sup> October, 2020

<sup>6</sup> Substituted for words “Assistant Collector (Imports Section)” vide SRO 1039(I)/2020 dated 9<sup>th</sup> October, 2020

as the lessee will provide an affidavit that the said vehicle is owned by the lessor and not leased to any other person or carrier or bonded carrier.

(6) The <sup>7</sup>[Assistant Director (Transshipment Section)] shall issue permit (**Appendix IV**) for transport units which shall be treated as consolidated registration with Customs House. This permit shall always be available with the driver of the conveyance while taking delivery and transporting the transshipment goods <sup>8</sup>[:]

<sup>9</sup>[Provided that for the transportation of US military or ISAF transit consignment by the bonded carrier in vehicles, other than the above, prior permission shall be obtained from <sup>10</sup>[Director Transit Trade,] Karachi, for each trip after declaring and listing registration number, engine and chassis number, make, model and tare or weight of such vehicles with Customs and getting them inspected, Complete particulars Of these vehicles shall be declared in the carrier manifest filed for each vehicle:

Provided further that for the transportation of US military or ISAF transit cargo the restriction specified under sub-rule (7) of 328 shall not be applicable.]

(7) The carrier shall be responsible for transporting the transshipment/transit goods through the routes and within the time limits specified by the Board from time to time. In case some route is closed or cannot be used for any reason, the bonded carrier shall make an application to <sup>11</sup>[Assistant Director (Transshipment Section)] for permission to use the alternate route mentioning the alternate route to be used and the time to be consumed by using the alternate route.

(8) In case of any accident enroute which may cause delay in the delivery of goods beyond the specified time, the nature of accident, exact time and place of accident along with complete detail of the carrier shall be communicated to the CCSU telephonically or to the nearest <sup>12</sup>[Mobile Enforcement Unit or Transit Directorate].

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7 Substituted for words "Assistant Collector (Imports Section)" vide SRO 1039(I)/2020 dated 9<sup>th</sup> October, 2020

8 For the full stop, at the end, a colon was substituted vide SRO 54(I)/2013 dated 31<sup>st</sup> January, 2013

9 Proviso was added vide SRO 54(I)/2013 dated 31<sup>st</sup> January, 2013

10 Substituted for words "Collector, Model Customs Collectorate of Appraisalment" vide SRO 1039(I)/2020 dated 9<sup>th</sup> October, 2020

11 Substituted for words "Assistant Collector (Imports Section)" vide SRO 1039(I)/2020 dated 9<sup>th</sup> October, 2020

12 Substituted for words "Customs or Sales Tax Collectorate station" vide SRO 1039(I)/2020 dated 9<sup>th</sup> October, 2020