

**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 XIV**
TRANSSHIPMENT
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330. Receipt and processing of Transshipment documents.-(1) The carrier shall apply to the Assistant ⁴[Director] for issuance of “Transshipment Permit” in the form as per **Appendix-I**.

⁵[(2) The application shall be filed in the Transshipment Section of the concerned Directorate of Transit Trade.]

(3) If particulars declared in transshipment application and the particulars declared in the Import General Manifest are coincided, the computer shall automatically generate a Transshipment Permit in quintuplicate. In case the application is to be processed manually then the same principle of coincidence would be applied manually before issuing the Transshipment Permit.

(4) If the particulars of the transshipment application and the particulars of the consignment in Customs record do not coincide, the representative of the bonded carrier will make an amendment application in the prescribed form to the person incharge who on payment of the prescribed fee, shall allow the required amendment in the application.

(5) Transshipment of imported cargo (including unaccompanied baggage) to the up-country ports shall invariably be allowed in line with the provisions of section 121 of the Act through bill of lading. Transshipment may be allowed on the application filed by the authorized representative of the approved carrier, if the address of the party to be notified is of an up-country destination or the marks and numbers on the Bill of Lading indicate an up-country destination irrespective of the place of issue of import licence or of opening of letter of credit subject to the satisfaction of the ⁶[Director].

(6) The original copy of the permit shall be furnished to Assistant Collector (Import), at the port of disembarkation; the duplicate shall be retained by the Transshipment Section at the port of embarkation. Triplicate, quadruplicate and quintuplicate copies shall be handed over to the representative of the carrier. Triplicate copy shall be retained by the customs staff at the time of clearance of the conveyance from the port of embarkation, quadruplicate and quintuplicate copies shall

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 for word “Collector” vide SRO 1039(I)/2020 dated 9th October, 2020

⁵ Sub-rule (2) was substituted vide SRO 1039(I)/2020 dated 9th October, 2020. At the time of substitution sub-rule (2) was as under:-

“(2) The application shall be filed in the Customer Service Centre (CSC), or if system is not computerized in the concerned Collectorate then in import section.”

⁶ Substituted for word “Collector” vide SRO 1039(I)/2020 dated 9th October, 2020

be handed over to the bonded carrier for accompanying the conveyance. The quadruplicate copy shall be produced to Assistant Collector (Imports) at port of disembarkation; the quintuplicate copy will be retained by the bonded carrier for record.

(7) No application covering more than one consignment (destined for different customs ports or stations) shall be entertained.