

**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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334. Fixation of seal by Customs Container Security Unit staff or authorized person⁴**[and Tracker by the FBR's Licensed Tracking Company].-**⁵[(1) All transport units and containers carrying transshipment goods shall be allowed clearance from the area of delivery after installation of machine readable seal by Customs Container Security Unit staff or authorised person and Tracking device installed by tracking company duly licensed by FBR, including over-dimension cargo, notified heavy cargo and goods to be transshipped by Pakistan Railways except in cases where sealing is not possible as determined by the Assistant or Deputy Director, Transit at the port of departure.

(2) The container and vehicle shall be tracked by Container Security Device (CSD) and Prime Mover Device (PMD) installed by tracking company duly licensed by FBR, and sealed with machine readable unbreakable seals with progressive serial number by the CCSU or authorised person at the focal points (entry), on first come, first served basis.]

(3) In addition to the above mentioned sealing, a wire seal will be used to hold together the locking bolts of the containers and numbered adhesive tapes will be used on joints where doors of containers close on top and bottoms of the doors and on the hinges.

(4) The open containers and flat bed trailers shall be covered with tarpaulin in sound condition and a cable passed through the eye let's so as to secure the goods to the satisfaction of the Customs staff and seal shall then be applied to the ends.

(5) On focal points where the computerized sealing system of CCSU is not yet in place the CCSU staff or authorised person shall issue a sealing certificate in quadruplicate (**Appendix-VI**) upon sealing each container, (in the presence of designated examining officer if required), in accordance with the procedure prescribed by the Board.

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 Sub-rules (1) and (2) was substituted vide SRO 1039(I)/2020 dated 9th October, 2020. At the time of substitution sub-rules (1) and (2) was as under:-

“(1) All transport units carrying transshipment goods shall be allowed clearance from the area of delivery on sealing by Customs Container Security Unit staff or authorised person as per the procedure prescribed by the Board for Sealing of Containers except in case of over-dimension cargo, notified heavy cargo and goods to be transshipped by Pakistan Railways as allowed by the Assistant Collector in charge.

(2) The container and vehicle shall be sealed with prescribed security and unbreakable seals with progressive serial number by the CCSU or authorised person at the focal points (entry), on first come, first served basis.”

(6) The original copies shall be retained by the person authorized for sealing, the duplicate shall be collected by the concerned examining officer after physical verification that the seal with progressive serial number has been fixed and all entries have been made in the certificate of sealing, the triplicate and quadruplicate copies shall be carried by the driver of the conveyance to the Customs Port or Stations of destination.

(7) Upon safe arrival at the destination, the CCSU shall inspect the seal at the focal point (exit) in the presence of driver of the vehicle, prime mover or representative of railways to verify the security of the cargo and intact condition of the customs seal and ⁶[and tracking device mounted on container].

⁷[(8) In case the CCSU or authorised person finds the seal broken or tampered with, or malfunctioning of tracking device or finds the security of the cargo/container compromised in any way detrimental to the revenue, or safety or anti narcotics or anti terrorism concerns, the matter shall be reported to the Incharge CCSU as well as to the Director Transit having jurisdiction and Project Director, Central Control Room as per procedure prescribed by the Board as well as the concerned Assistant Collector of destination for necessary action. Such container shall be de stuffed/re stuffed only in the presence of authorised officer of Customs of the concerned customs station.]

⁸[(9) In case the vehicle, trailer, prime mover or railway wagon or train meets with an accident or breakdown that has caused or may cause the security and safety of the bonded goods to be compromised, the driver of the vehicle/ representative of the carrier will immediately inform the nearest Transit Monitoring and Response Center (TMRC) or Director, Transit Trade and CCSU for necessary action as per the procedure prescribed by the Board.

- (i) The carrier shall bear all expenses incurred on restuffing or repacking of bonded goods pilferaged or damaged.
- (ii) the carrier shall approach the nearest Transit Monitoring and Response Center (TMRC) or Director, Transit Trade for witnessing the shifting of goods in another transport unit if necessitated. The carrier shall shift the transshipment goods or container in the other transport unit in the presence of the officer authorised by the said office. The officer incharge shall issue a certificate to this effect to be produced by the carrier at the destination and cause the re-sealing of the container by CCSU or authorised person and mounting of the tracking device on the container.]

6 Substituted for words "other seals if applicable" vide SRO 1039(I)/2020 dated 9th October, 2020

7 Sub-rule (8) was substituted vide SRO 1039(I)/2020 dated 9th October, 2020. At the time of substitution sub-rule (8) was as under:-

"(8) In case the CCSU or authorised person finds the seal broken or tampered with, or finds the security of the cargo/container compromised in any way detrimental to the revenue, or safety or anti narcotics or anti terrorism concerns, the matter shall be reported to the Incharge CCSU as per procedure prescribed by the Board as well as the concerned Assistant Collector of destination for necessary action. Such container shall be de stuffed/re stuffed only in the presence of authorised officer of Customs of the concerned customs station."

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

"(9) In case the vehicle, trailer, prime mover or railway wagon or train meets with an accident or breakdown that has caused or may cause the security and safety of the bonded goods to be compromised, the driver of the vehicle/representative of the carrier will immediately inform the CCSU for necessary action as per the procedure prescribed by the Board.

- (i) The carrier shall bear all expenses incurred on restuffing or repacking of bonded goods pilferaged or damaged.
- (ii) the carrier shall approach the nearest officer incharge of Customs, Federal Excise and Sales Tax office for witnessing the shifting of goods in another transport unit if necessitated. The carrier shall shift the transshipment goods or container in the other transport unit in the presence of the officer authorised by the said office. The officer incharge shall issue a certificate to this effect to be produced by the carrier at the destination and cause the re-sealing of the container by CCSU or authorised person."