

**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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336. Manifest of the carrier.-(1) After taking delivery of goods from the Port and loading thereof on the conveyance, the carrier shall prepare carrier's Manifest (**Appendix-VII**) in quadruplicate for each transport unit.

(2) The carrier shall forward original copy of the manifest to their office at destination for supplying to the concerned officer of the ⁴[transitt] port or station. The duplicate copy of the manifest shall be retained by ⁵[transitt] staff posted at exit gate while allowing removal of the conveyance from that area. Triplicate copy shall be given to the driver of the conveyance who shall hand over the same to the earlier at the ⁶[transitt] port or station of destination. The carrier shall retain the quadruplicate copy for their official use.

(3) On the day following the date of clearance of transshipment goods from the port, the carrier shall submit customs port or station(s)-wise consolidated manifest (**Appendix-VIII**) of consignments to the ⁷[transshipment] Section who shall enter the particulars in computer for subsequent scrutiny. The carrier shall get this consolidated manifest cleared within twenty days from Import Section certifying that all the consignments covered under the manifest of that period have safely and securely reached and delivered at the concerned customs port or stations.

(4) The ⁸[transshipment] section shall carry out the job of manifest clearance in the computer on daily basis and provide to the concerned Assistant ⁹[Director] with a list of Transshipment Permits the consignments of which have not been delivered at the customs ports or stations within twenty days.

(5) No further transshipment permit shall be allowed to a carrier till a certificate from customs ports or stations of destination is produced for receipt of earlier consignments transshipped twenty days ago.

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 “Custom” vide SRO 1039(I)/2020 dated 9th October, 2020

⁵ Substituted for word “Custom” vide SRO 1039(I)/2020 dated 9th October, 2020

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

⁷ Substituted for word “import” vide SRO 1039(I)/2020 dated 9th October, 2020

⁸ Substituted for word “import” vide SRO 1039(I)/2020 dated 9th October, 2020

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