

**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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338. Procedure at customs port or stations of destination.-(1) On arrival of transshipment goods at the customs port or station(s) of destination, the seal of the container or inventory of goods, in case of over-dimension cargo, shall be verified jointly by CCSU and the carrier as per the procedure prescribed by the Board. This verification shall be endorsed on the relevant column of carrier manifest.

(2) In case the over-dimension cargo does not tally with the inventory sheet of the Port, the matter shall immediately be brought to the notice of Collector concerned and Collector of Port of Transshipment.

(3) Customs examination of container with broken or tampered seal shall be conducted in the presence of representatives of carrier who shall sign the report pertaining to shortage, substitution or damaged goods.

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