

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

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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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**<sup>4</sup>[339A. Transshipment of cargo, unaccompanied baggage from airport of first arrival to destination airport-Definitions.-**In these rules, unless the content otherwise requires:--

- (a) “airline” means aircraft bringing the goods from foreign destination to airport of arrival;
- (b) “airport of first arrival”, means that International Airport in Pakistan where goods arrive directly from an overseas destination;
- (c) “bonded airline” means aircraft which takes goods in transit through air from airport of arrival to destination airport. The requirement of licensing of the airline as bonded carrier is relaxed as has been done in the case of Pakistan Railways;
- (d) “cargo manifest” means manifest of goods meant to be transshipped from one airport to another by air;
- (e) “destination airport” means that airport in Pakistan where goods are intended to be transported for customs clearance;
- (f) “goods” means commercial cargo and unaccompanied baggage;
- (g) “heavy, bulky or oversized goods” means any heavy, bulky or oversized object which because of its weight, size or nature can not be scanned through a scanning machine available at airport;
- (h) ‘PCCSS’ means Pakistan Customs Container Sealing System; and
- (i) “transshipment” means transfer of International commercial cargo or personal unaccompanied baggage from International Airport of first arrival to the destination International Airport within the country without customs clearance. This transfer shall involve unloading of goods from one aircraft and its loading on another aircraft after completion of air transshipment related customs formalities at airport of first arrival. The two aircrafts may or may not be of the same airlines.

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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> Rule 339 A vide SRO 1091(I)/2009 dated 10<sup>th</sup> December, 2009