

**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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339B. Processing of ATP at airport of first arrival.-(1) Transshipment shall be allowed for the airport of final destination mentioned in the airway bill on Goods Declaration (GD)/transshipment application-cum-cargo manifest to be filed by the authorized representative of the airline. Each airline shall file air transshipment permit, therein after called ATP, electronically in one Customs System. The System shall generate an ATP (Air TP) number and date.

(2) The concerned airline shall submit GD/TP Application cum cargo manifest in triplicate (original, duplicate and triplicate) for transshipment of goods to the designated officer of customs at the first airport of arrival of imported cargo who shall assign a unique number to the GD/TP application.

(3) The Customs officer shall ensure that the particulars declared in transshipment application-cum-cargo manifest and the particulars declared in the Import General Manifest (IGM) shall match.

(4) GD/ATP, bearing system generated ATP number and date shall be submitted to the designated customs officer of the airport of arrival for transshipment of goods.

(5) GD/ATP shall consist of four copies i.e. one each for customs at airport of first arrival, customs at destination airport, importer and airline.

(6) For each airway bill one GD/ATP shall be filed.

(7) The Customs officer shall allow ATP only when the address of the consignee declared on airway bill indicates an upcountry address as well as destination airport and the ATP is being filed for such destination airport which is nearest to that address.

(8) ATP shall be out of charged by designated Customs officer at airport of first arrival subject to the following conditions, namely:

(a) after ensuring that PCCSS officer has sealed the container or consignment and seal information has been fed in to the system;

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

- (b) scanning of the goods, other than heavy, bulky or over sized goods, has been done by customs at the airport of first arrival and duly signed customs advice incorporating outcome of scanning is prepared;
- (c) ensuring that airline has prepared cargo manifest in quadruplicate indicating each ATP relating to that flight for submission before the customs at airport of destination in the following format, namely:

Sr. No.	Airway bill No. and date	Description of goods	Packages	Weight	Seal number	Name of importer	Address of importer

- (d) ensuring that the customs advice is faxed to the concerned Collectorate on the same day for their information and necessary action;
- (e) goods relating to out of charged ATP shall be allowed to be loaded on the aircraft;
- (f) the transshipment from one airport to another shall be allowed by an officer not below the rank of an Assistant Collector. In case there is suspicion that transshipment facility is being misused or prima-facie declaration is not correct with reference to description, weight, quantity etc, the Assistant Collector at airport of first arrival may examine the goods and record examination report on GD/ATP;
- (g) after allowing transshipment, the original copy of the TP application shall be retained by the customs staff at the airport of arrival, the duplicate copy shall be forwarded with the goods to the Assistant/Deputy Collector of Customs (AFU) at airport of destination and the triplicate copy shall be retained by the airline for their record;
- (h) the Customs staff at the airport of arrival, supervising the transshipment, shall deliver the retained original copies to import or transshipment section, AFU against proper acknowledgement on daily basis;
- (i) the Import/Transshipment section shall maintain airport wise record of original T.Ps, feed the information in PRAL system and forward online particulars to the respective Assistant or Deputy Collector of Customs of airport of final destination of cargo; and
- (j) the transshipment permit shall cease to be valid if the cargo pertaining to the same is not transshipped within three days of its issuance. In case of unavoidable delay, the airline shall make a request with specific reasons to the concerned Assistant Collector for extension in the prescribed period. In case where the concerned Assistant or Deputy Collector (AFU) finds cogent grounds for delaying transshipment, he may decline the request.