

**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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339C. Procedure at airport of destination.-(1) On arrival of transshipment goods at the customs airport of destination the concerned representative of the airline shall submit the duplicate copy of transshipment application-cum-cargo manifest to the designated officer of Customs who shall verify the customs endorsement of the airport of first arrival and shall tally the cargo with the particulars contained in the transshipment application-cum-cargo manifest.

(2) The airline shall submit the cargo manifest to the PCCSS officer at destination airport. The customs officer shall perform the following jobs, namely:

- (a) shall receive each ATP through 'One Customs System' and shall also enter the sealing information in the system; and
- (b) shall receive the goods in case the ATP and sealing information gets fed into the system satisfactorily and no discrepancy is observed.

(3) If seal is not found intact or there is any discrepancy in weight or there are reasons to doubt the integrity of the seal, a discrepancy report shall be entered into the system. The goods in such cases shall be recommended by PCCSS officer for cent per cent examination.

(4) The Assistant or Deputy Collector of Customs (AFU) at destination airport shall confirm the arrival of transshipment goods to the Assistant or Deputy Collector of Customs (AFU) of airport of first arrival through the PRAL system on the same day.

(5) The importer will file GD for clearance of each ATP consignment. The system shall not allow filing of GD in case there is no matching information of the corresponding ATP. The Customs staff at airport of first arrival and destination airport shall also cross check the dispatch and arrival of goods after every fourteen days and report the cases of missing consignments, if any, to the concerned Collector of Customs for initiating action under the law against the domestic carrier airline or consignee.

(6) The further processing shall then be done as per procedure at AFU/UAB of destination airport.

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

(7) The TP section (AFU) shall carry out the job of manifest clearance in the computer on daily basis and provide the concerned Assistant Collector the list of transshipment permit the acknowledgement of which have not been received within three days. No further transshipment permit shall be allowed to an airline till the TP acknowledgement status of all TPs issued fourteen days ago is updated.