

**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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339D. Monitoring and reconciliation.-(1) 'One Customs System' shall automatically generate a report on daily basis showing details of transshipment goods in respect of which ATP was filed and sealing information was fed at airport of first arrival but have not been received at the destination airport within twenty four hours.

(2) The System shall block the airline from further processing of ATPs in case any ATP goods are not received at the destination airport within prescribed time limit.

(3) PCCSS, Headquarter shall also generate a report at the end of the month, showing details of ATP packages sealed by PCCSS officers and removed from airport of first arrival but the computer record does not confirm de-sealing at the destination airport of such ATP packages, and put up to the concerned Collector of Customs for necessary action.]

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