

**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
.
.

340. Contravention of this procedure.-Contravention of any of the provisions of these rules shall be deemed contravention of Chapter VIII of the Customs Rules, 2001 and sections 32, 121 of the Act and the carrier shall be liable to penal action under the relevant provisions of section 156 thereof and other relevant rules.

APPENDIX-I

[see rules 329 and 3301]

TRANSSHIPMENT PERMIT		
1. Name of Carrier _____	5. Importer's name and address _____	11. Machine No. with date _____
2. T.P application No. _____	6. N.T No. _____	12. T.P. No. with date _____
3. Delivery Order No. _____	7. Import Registration No. _____	(allotted by Customs House)
4. Name of Dry Port: _____	8. Consignors name and address _____	13. Signature and Seal of the authorised officer of Customs House
	9. C&F Value: _____	
	10. L.C. No. with date _____	

14. Vessel	15.IGM No. & date	16. Index No.	17. B/L No. with Date	18. Port of Shipment of Goods with Country	19. Gross Weight	20. Net weight

21. S. No.	22. Marks & Nos.	23. PCT Heading	24. Description with specification of goods (each item to be detailed separately)

25. Quantity with unit	26. Origin Code Country of Origin	27. Total No. of Containers	28. S. No. of containers	29. Seal No. affixed by Customs/ Contractors.

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

30. It is requested that the transshipment may be allowed. We declare that the details given above are true and complete. In case of any incorrect declaration in invoice/other documents regarding value, weight, quantity, quality and description unearthed at any stage before landing of goods at destination, we undertake to inform the Customs House on priority. In case of damage/ pilferage/accident/ breakage of seals etc, we undertake to inform the Customs House, Karachi and Customs authorities at Customs stations of destinations and area of occurrence and to get the goods examined and containers etc re-sealed by the customs authorities. Signature of authorised officer/nominee of carrier	31. Documents to be attached. Undertaking of the importer Indent/ Proforma invoice Commercial invoice. Packing list. Bill of lading. Letter of credit.
32. Remarks	33. Goods/ container received intact. 34. Signature and seal of customs officer of relevant Dry Port.

⁴[Appendix-IA

[See rule 328A]

APPLICATION FORM FOR REGISTRATION OF A SINGLE VEHICLE FOR TRANSPORT OF TRANSSHIPMENT GOODS

Photograph of the owner

The Director,

Directorate of Transit Trade,

.....

I hereby apply for the registration of vehicle to transport transshipment goods in terms of rule 479A of the Customs Rules, 2001 for a period of one year. The particulars of the applicant and vehicle are given below:-

1	Name of owner	
2	Nationality	
3	Present address	
4	Permanent address	
5	CNIC No.	
6	Vehicle Registration No.	
7	Vehicle Make and Model	
8	Vehicles Chassis No.	
9	Vehicle Engine No.	
10	Affidavit of good performance	

I/We hereby declare that the particulars furnished in this application are correct and I/We have read the relevant Customs Rules and I/We agree to abide by them.

⁴ Added vide SRO 1293(I)/2021 dated 29th September, 2021

Yours faithfully
Name of applicant]

Appendix-II
[see rules 329 (4)]

SUBJECT: REVOLVING INSURANCE GUARANTTEE NO. _____ DATED _____
FOR RS. _____ EXPIRY DATE _____.

Whereas in accordance with the Public Notice No. _____ dated _____ issued by the ⁵[Director of Transit Trade], Customs House, Karachi, vide C. No. _____ dated _____ to M/s _____ to act as approved CARRIER in terms of the above public notice for transshipment of transshipment goods from Karachi Port to other customs stations throughout the country, We M/s, _____ - do hereby bind ourselves and our heirs, successors and assignees jointly and severally with the President of Pakistan to pay to the ⁶[Director of Transit Trade], any amount payable as Customs duty, sales tax, surcharges regulatory duty or any other levy at the time at the time in-force in addition to fine and penalties which may be imposed by the said Collector for contravention of the conditions contained in the said public notice by the said carrier as referred herein above.

Now the condition of this guarantee is such that if M/s _____ fails to discharge their responsibilities in the light of the said public notice in any manner whatsoever and in default fails to pay the amount of duties and taxes etc in addition to fine and penalties which may be demanded by the ⁷[Director of Transit Trade]. We, M/s. _____ or their successor shall pay to the ⁸[Director of Transit Trade], Karachi the demanded amount within 15 days from the date such demand is raised by the ⁹[Director of Transit Trade], falling which a compensation at the rate of 20% per annum shall be paid - ipso facto - from the date when the actual demand is made by the ¹⁰[Director of Transit Trade], Appraisement.

This guarantee shall remain in force till the above mentioned liabilities of the carrier are completely discharged to the entire satisfaction of the ¹¹[Director of Transit Trade] Appraisement.

It is also specially agreed that the above guaranteed amount may be recovered under section 202 of the Customs Act, 1969, and rules, made there under in case the insurance company fails to pay the said amount of revenue.

This Revolving Insurance Guarantee is in accordance with the Public Notice No. _____ dated _____ issued by the ¹²[Director of Transit Trade] Appraisement.

¹³[**Appendix-IIB**]
[see rule 328A(c)]

(On appropriately stamped non-judicial paper)

REVOLVING INSURANCE GUARANTEE FOR
IMPORTED GOODS IN-TRANSSHIPMENT BY OWNER OF
SINGLE VEHICLE TRANSPORT

The Director of Transit Trade,

- 5 Substituted for words "Collector of Customs (Appraisement)" vide SRO 1039(I)/2020 dated 9th October, 2020
6 Substituted for words "Collector of Customs (Appraisement)" vide SRO 1039(I)/2020 dated 9th October, 2020
7 Substituted for words "Collector of Customs" vide SRO 1039(I)/2020 dated 9th October, 2020
8 Substituted for words "Collector of Customs" vide SRO 1039(I)/2020 dated 9th October, 2020
9 Substituted for words "Collector of Customs" vide SRO 1039(I)/2020 dated 9th October, 2020
10 Substituted for words "Collector of Customs" vide SRO 1039(I)/2020 dated 9th October, 2020
11 Substituted for words "Collector of Customs" vide SRO 1039(I)/2020 dated 9th October, 2020
12 Substituted for words "Collector of Customs" vide SRO 1039(I)/2020 dated 9th October, 2020
13 Added vide SRO 1293(I)/2021 dated 29th September, 2021

Directorate of Transit Trade

Custom House

Karachi.

Dear Sir,

WHEREAS Messers _____ having their registered office at (herein after referred to as the importer / Customs Agent / Transport Operator) are engaged in the clearance / transportation of transshipment cargo within territory of Pakistan.

2. AND WHEREAS leviable duty and taxes assessed by CCS in respect of the transshipment goods shall be debited from the face value of the revolving insurance guarantee and the assessed amount shall be payable by the importer / customs agent / transport operator, in case he fails to deliver the goods at the upcountry dry port/ terminal / customs - station.

3. AND WHEREAS the Directorate General of Transit Trade (Customs Department) shall release goods on debiting an amount equal to the leviable duty and taxes involved on the goods from the face value of the revolving insurance guarantee.

4. NOW, THEREFORE, in consideration of the release of the imported goods, in-transshipment, to the importer / customs agent / transport operator, we, Messers do hereby bind ourselves with the President of Pakistan to pay to the, Director of Transit Trade, the aforesaid guaranteed amount of duties and taxes and the surcharge thereon at the rate of fourteen percent per annum for the whole period on the amount or any part thereof remained un-paid from the date on which the in-transshipment goods are released to the importers.

5. THE COMPANY ISSUING THIS GUARANTEE ALSO UNDERTAKES:-

- (a) That the importer / customs agent / transport operator shall pay to you the guaranteed amount in lump sum after demand.
- (b) That the importer / customs agent / transport operator shall also pay to you the surcharge due on the involved amount at the rate of fourteen percent per annum.
- (c) That in the event of any default on the part of the importer / customs agent / transport operator to pay the guaranteed amount on demand along with surcharge due as aforesaid, we, Messers, shall pay to you the same immediately upon demand by Director of Transit Trade. On receipt of demand from the, Director of Transit Trade, it shall be considered by us as conclusive evidence of non-payment of the government dues plus surcharge, if payable by the importers.
- (d) That we do hereby agree to the payment of duty/taxes and surcharge on the amount chargeable from the date of clearance of goods till the date the payment is made, provided that you agree, on the request of the importer / customs agent / transport operator, not to take action under condition (6) (a) of this insurance guarantee.
- (e) That we do hereby agree and declare that in the event of any default in the payment of any sum stated above it may, without prejudice to any other remedy which may be available to you, be recovered by you under section 202 of the Customs Act, 1969.
- (f) That, notwithstanding anything contained in the foregoing, the guaranteed amount or any part thereof and surcharge, as aforesaid, shall immediately become payable to you.

6. ADDITIONAL CONDITIONS OF THIS INSURANCE GUARANTEE ARE AS FOLLOWS:-

- (a) Any notice may be given to the importer / customs agent / transport operator by sending the same, by registered post, which shall be deemed to have been served at the time when it would have been received by the addressee in the ordinary course of the post.

- (b) The amount payable hereunder as principal or surcharge at the specified date may be declared and the same shall there-upon become due and payable immediately.
7. That this insurance guarantee is valid up to
8. IN WITNESS WHEREOF we have this day of 2014 caused this guarantee to be signed under the official stamp in the presence of-

1..... 2.....

Officer Manager

Witnesses:-

1.....

2.....]

Appendix-III

[see rules 329 (4)]

TRANSSHIPMENT MENIFEST No. _____ NAME AND ADDRESS OF THE SHIPPING AGENT _____

FROM _____ TO _____

Name of ship _____ voyage No. _____
with _____ Cargo Date of sealing _____ shed and date _____

Relevant OM No. and date

S. No.	B/L No.	No. of nature of packages e.g cases cartoons, bags, bales, pieces	Marks and number	Description of goods	Name and address of consignee/ importer.	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Entry in words permitted on _____ A.M.
P.M

We do hereby declare that this manifest contains to the best of our knowledge fell and true account of all goods imported by M/s _____ into the Port of Karachi for transshipment the customs port of destination.

¹⁴[ASSISTANT-DIRECTOR OF TRANSIT TRADE] FOR IMPORTS
[TRANSSHIPMENT]

Cleared on _____ Dated _____

¹⁵[ASSISTANT-DIRECTOR OF TRANSIT TRADE] FOR EX-AUDIT

We do hereby declare that we have made satisfaction over the goods as entitled on conditions described in column.	The goods declared on the obverse excluding the following have been loaded into Wagon No..... it is request that these may be allowed to be transshipped.
CARRIER IN OUR PRESENCE PORT AUTHORITY	SHIPPING AGENT CARRIER

Transshipment allowed. The said wagons have also been sealed by me with Customs Transshipment Seal No. _____

OFFICER OF CUSTOMS

CARRIERS IMPORT MANIFEST

No..... Dated..... FromTo.....

¹⁴ Substituted for words "ASSISTANT COLLECTOR OF CUSTOMS" vide SRO 1039(I)/2020 dated 9th October, 2020
¹⁵ Substituted for words "ASSISTANT COLLECTOR OF CUSTOMS" vide SRO 1039(I)/2020 dated 9th October, 2020

The under mentioned goods have been deposited by Railway.....
No. _____ duly verified /checked and sealed with Customs and Railways seals to the customs ports of _____.

S. No.	Relevant TMS No. & date	No. and nature of packages e.g. cases, cartoons, bags, bales, pieces, etc.	Marks and numbers	Description of goods	Name and address of importer consignee	Rotation No.	Name of Customs House Agent.
(1)	(2)	(3)	(4)	(5)	(6)	(8)	(9)

Year Bill of entry No. Date	No. of package Delivered	Discharged	Account to be for	Remarks
(9)	(10)	(11)	(12)	(13)

We hereby declare that the Carrier's Manifest contains to the best of our knowledge-full and the account of all transshipment goods according in the description given above. It is further stated that the rivets and locks are secure and that all Customs and Railways seals of fastening affixing are intact.

Entry in word permitted _____ (A.M/ P.M).

Assistant Collector of Customs for importers.

CARRIER

2. Certified that Railway wagon given are secure and etc. reveted, locked and with customs and Railways Seals and Cleared on _____

OFFICER OF CUSTOMS
ASSISTANT COLLECTOR OF CUSTOMS FOR EX-AUDIT

Appendix-IV
[see rules 329 (6)]

GOVERNMENT OF PAKISTAN
¹⁶**[DIRECTORATE OF TRANSIT TRADE]**
CUSTOMS HOUSE,
KARACHI

No. _____ Dated: _____

SUBJECT: PERMIT FOR REGISTRATION AS PRIVATE BONDED CARRIER

In terms of para 4(6) of Customs House, Karachi Public Notice Order No.____ (A), the vehicles indicated in attached list are hereby registered for transshipment of import goods to upcountry Customs ports for a period of six months ending _____. The Customs House, however, reserves the right to revoke/suspend this registration fully or partially without prior notice at any time during the period of its validity.

ASSISTANT ¹⁷**[DIRECTOR]**
(Import Section)

Encl: Certified list of vehicles.

Appendix-V
[See rules 331(a) (v)]

CERTIFICATE

This is to certify that following LCL cargo have been destuffed in container No._____
Seal No._____ Vehicle No._____.

¹⁶ Substituted for words "COLLECTORATE OF APPRAISEMENT" vide SRO 1039(I)/2020 dated 9th October, 2020
¹⁷ Substituted for words "COLLECTOR" vide SRO 1039(I)/2020 dated 9th October, 2020

S. No.	TP Machine No.	No. of Pkgs	Marks & Number	Destination
(1)	(2)	(3)	(4)	(5)

Above T.P consignments have been stuffed/sealed after verification of Number of packages/Marks & Numbers as declared in T.P and Bill of Lading.

(Name & Signature)
with stamp

Examining Officer
at Karachi Port

Acknowledgement Receipt

Certified that the above said goods cleared from KPT have safely and securely received and delivered with seals of the container intact as the Dry Port.

CUSTOM OFFICER
AT DRY PORT

Appendix-VI
[see rules 334 (5)]
Serial No.

CUSTOMS CONTAINER SECURITY UNIT

DESTINATION _____ CERTIFICATE OF SEALING CONTAINERS ETC

Carrier: Railways/NLC/S.D.P.T/M.D.P.T./M.T.I./Other _____

T.P. APPLICATION/ATTI NO. _____

CUSTOM TP/BILL OF ENTRY NO

PARTICULARS OF DESPATCH AND RECEIPT

DESPATCH AND SEALING		Customs Seal No.	Container No.	Truck No./Trailer	RECEIPT AND DESEALING	
Date	Time				Date	Time

Signature of Person Receiving Copy
wagon No. has been found intact /

Certified that the seal affixed to container /

Customs CCSU Officer at
Sea Port _____

NOTE:- IN CASE A SEAL IS FOUND BROKEN OR TAMPERED WITH AT DESTINATION THE ABOVE CERTIFICATE WILL NOT BE GIVEN INSTEAD THE MATTER WILL BE REPORTED TO INCHARGE CCSU & ALL CONCERNED INCLUDING THE DEPUTY/ASSISTANT COLLECTOR OF CUSTOMS AT DESTINATION

Appendix VII
[see rules 336 (2)]

CARRIER MANIFEST

No. _____
Date: _____

T.P. NO. _____ T.P. DATE _____ DRY PORT _____

Discharged From Vessel/Voyage	IGM No. and Date	Index No.
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Marks and No.	Container No.	Vehicle No.
Tare Weight of Conveyance	Gross Weight (MT)	Net Weight (MT)
Seal Number of SHIPPER/CONTAINER YARD	CCSU Seal No.	Quantity
Description of Goods	Nature of Packing (Pallets, Packages, Cartons, Cases, Bags, Bales, Sheets, Pieces)	
Name/Telephone Number of Cleaning Agent at ARRIVAL Port	Name & telephone No. of Clearing Agent at Destination Port	
Certified that the Details on this Document are correct	Certified that the above mentioned goods have been sealed and Transhipped in my presence	Certified that the above mentioned goods have been received by Customs on with seal intact
Signature with date and Stamp of Transporter	Signature with date and Stamp of Customs CCSU Officer at Port of sealing	Signature with date and Stamp of Customs CCSU Officer at Port of destination

Appendix-VIII
[see rules 336 (3)]

Carrier _____

No. _____

Customs Port _____

Dated _____

A. CONSOLIDATED MANIFEST FOR GOODS TRANSHIPPED FROM PORT OF ARRIVAL _____

It is hereby declared that the following import goods / containers has been cleared from _____ for transshipment to Customs Port _____ on _____ with CCSU seals:-

	T.P.NO. & DATE	CARRIER MANIFEST NO. & DATED	DUE DATE OF RECEIPT AT DRY PORT	NAME OF IMPORTER
	1	2	3	4
1.				
2.				
3.				

DESCRIPTION OF GOODS	QUANTITY	ACTUAL DATE OF RECEIPT AT DESTINATION PORT
5	6	7
1.		
2.		
3.		

Signature & Stamp
of the Carrier

B. CERTIFICATE FOR SAFE DELIVERY OF TRANSHIPMENT GOODS

Certified that the goods covered under the above T.Ps cleared from KPT have safely and securely reached and delivered at Dry Port except the ones relating to T.Ps at Serial No. _____ above

Signature & Stamp
of the authorized Officer of Customs
Customs Port _____]

Dated _____
