

**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 XXI
³[Customs Computerized System] ⁴[Customs Computerized System]
SUB-CHAPTER I
PRELIMINARY**

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⁵**[423. Definitions.-**(1) In this Chapter, unless there is anything repugnant in the subject or context,-

- (i) “Authority” means the Export Processing Zones Authority established under the Ordinance;
- (ii) “Bonded Carrier” means persons licensed under Chapter-XIV of these rules;
- (iii) “Claimant” means a user who submits a refund claim through ⁶[CCS];
- (iv) “Collector of Customs” in relation to any Zone, means the Collector of Customs, who exercises jurisdiction over such Zone;
- (v) “Duty drawback” means repayment of customs-duties as envisaged in clause (c) of section 21 and sections 37, 39, 40 and 41 of the Act;
- (vi) “Export” is as defined in Imports and Exports Controls Act 1950 (Act XXXIX of 1950), and includes passing into the territory of an Export Processing Zone duly authorized cargo from the tariff area of Pakistan;
- (vii) “FTN” means Free Tax Number issued by the Board to persons who are otherwise exempt from holding National Tax Number (NTN) for the purposes of identification;
- (viii) “GD-TP” means Goods Declaration for transshipment filed electronically ⁷[containing a true declaration of goods in terms of clause (a) of sub-section (1) of section 79 of the Act] by the owner of the goods or his authorized bonded carrier for transshipment of goods;

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 Added vide vide SRO 704(I)/2007 dated 14th July, 2007

³ Substituted for “Pakistan Customs Computerized System” vide SRO 564(I)/2017 dated 1st July, 201

⁴ Substituted for the letters “PACCS” vide SRO 601(I)/2012 dated 1st June, 2012 effective from 2nd June, 2012

⁵ Substituted for rule 423 vide SRO 174(I)/2013 dated 5th March, 2013

⁶ Substituted for “PACCS” vide SRO 564(I)/2017 dated 1st July, 2017

⁷ Inserted vide SRO 637(I)/2015 dated 30th June, 2015

- (ix) “Import” is as defined in Imports and Exports Controls Act 1950 (Act XXXIX of 1950), and includes bringing out authorized cargo from the territory of an Export Processing Zone into the tariff area of Pakistan;
- (x) “Industrial-undertaking” means an industrial-undertaking as defined in the Ordinance;
- (xi) “Inter Port Movement” means transportation of cargo through authorized Bonded Carrier from port area to the Off-dock Terminals and vice versa;
- (xii) “INTRA” means the Integrated Regulatory Authorities as envisaged in rule 527;
- (xiii) “Investor” means an investor as defined in the Ordinance;
- (xiv) “KICTL” means the Karachi International Container Terminal Limited;
- (xv) “NTN” means National Tax Number issued by the Board;
- (xvi) “Off-dock Terminal” means a customs area notified under section 9 , 10 and 78 of the Act located in the jurisdiction of the Collector of Customs exercising control over a specified Customs port;
- (xvii) “Ordinance” means the Export Processing Zones Authority Ordinance, 1980 (Ord. IV of 1980);
- (xviii) “⁸[CCS] user” means any person who possesses unique user identifier of ⁹[CCS];
- (xix) “Password” means a password selected against each unique user identifier by, and only known to, the user;
- (xx) “PICTL” means the Pakistan International Container Terminal Limited;
- (xxi) ¹⁰[“Port of entry” means the first customs-port or station in Pakistan where imported goods are landed on Pakistan’s soil on arrival from abroad and in case of transshipment of LCL goods, the customs-port or station where the goods are deconsolidated.];
- (xxii) “Port of exit” means the last customs-port in Pakistan from where the goods depart for a destination outside Pakistan;
- (xxiii) “Pre-pact” means depositing of money in advance by the users in a common account maintained by the Collector, Model Collectorate of Customs, in consideration for discharge of their liabilities which may accrue on account of clearances of cargo through ¹¹[CCS] and the money so deposited in this account, remains property of the depositor and can be used to discharge liabilities as aforementioned or may be withdrawn at will;
- (xxiv) “Refund claim” means an online application for claim of refund of the amount of duties and taxes except income tax filed by a user;
- (xxv) “Refund reference number” means a reference number issued by ¹²[CCS] confirming the filing of a refund claim;
- (xxvi) “Scanner” means scanning machine, installed at the ports or customs stations, for recording and printing digital images of the containerized and other cargo;
- (xxvii) “Tariff area” means any area in Pakistan outside the limit of a Zone;

8 Substituted for “PACCS” vide SRO 564(I)/2017 dated 1st July, 2017

9 Substituted for “PACCS” vide SRO 564(I)/2017 dated 1st July, 2017

10 Substituted vide SRO 637(I)/2015 dated 30th June, 2015. At the time of substitution it was as under:-
 “Port of entry” means the first customs-port or station in Pakistan where imported goods are landed onto Pakistan’s soil on arrival from abroad”

11 Substituted for “PACCS” vide SRO 564(I)/2017 dated 1st July, 2017

12 Substituted for “PACCS” vide SRO 564(I)/2017 dated 1st July, 2017

- (xxviii) “Terminal” means the KICTL, PICTL, QICTL or any other container terminal where¹³[CCS] is operational;
- (xxix) “Terminal Operator (TO)”., means any organization or establishment engaged in the receipt, discharge, storage, custody, handling, delivery and loading of import, export, transit and transshipment of containerized cargo by sea other than off-dock terminals;
- (xxx) “Transshipment” means the transfer of transshipment goods to carrier for transportation from the port of entry to the port or customs station of destination without payment of duty and taxes as allowed by the Customs Computerized System;
- (xxxi) “Transshipment Goods” means goods brought into Pakistan which are to be transported from port of entry to other Customs ports or stations;
- (xxxii) “Transshipment Permission” means the auto-authorization, granted by the selectivity criteria of Customs Computerized System, on the basis of the GD-TP filed by the owner of the goods or his authorized bonded carrier, at the port of entry, for transshipment of goods;
- (xxxiii) “Transport Note” means the duly prescribed document, containing sealing information, generated by the CCSU or the customs sealing staff at port of entry to be carried with the transport unit transporting transshipment goods or goods for removal to Off-dock terminal;
- (xxxiv) “Unique user identifier” means a unique user identifier as may be allocated to any user under section 155D of the Act;
- (xxxv) “User” means any person who is registered under section 155C of the Act for using¹⁴[CCS] on line;
- (xxxvi) “User ID Office” in relation to¹⁵[CCS], means an office which issues unique user identifier; and
- (xxxvii) “Zone” means such area as is declared by the Federal Government to be a Zone under the Ordinance.

(2) The words and expressions used, but not defined herein, shall have the meaning assigned to them in the Actor CHAPTER I of these rules.]

¹³ Substituted for”PACCS” vide SRO 564(I)/2017 dated 1st July, 2017

¹⁴ Substituted for”PACCS” vide SRO 564(I)/2017 dated 1st July, 2017

¹⁵ Substituted for”PACCS” vide SRO 564(I)/2017 dated 1st July, 2017