

**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]**

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⁵**[Sub-Chapter VII**

Transit under Customs Computerized System

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⁶**[484R. Cross stuffing in Afghan transit cargo – general provisions.-**(1) Cross-stuffing of containerized cargo under Afghan transit trade shall be allowed both inside ⁷**[customs-ports or]** terminal where cargo arrived as well as at any approved off-dock terminals (ODT) at separately demarcated areas.

(2) At the time of filing of GD the Customs Computerized System (CCS) shall provide the option for cross stuffing. In case it is so opted, the trader or his representative shall be asked by CCS to enter following information, namely:-

- (a) name of the ⁸**[customs-ports or]** terminals or off-dock terminal from a drop-down menu for selection of one place;
- (b) marks and numbers of the new or empty container along with name of the entity owning it (off-dock terminal, logistic company, bonded carrier and clearing agent);
- (c) name of bonded carrier; and
- (d) vehicle number.

(3) Cross-stuffing shall take place under Customs supervision from one container to another container of the same size i.e., 20 feet into 20 feet and 40 feet into 40 feet.

(4) Cross-stuffing may also be allowed into boxed vehicles approved for transportation of cargo under TIR.

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

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

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

⁵ Sub Chapter VII was substituted vide SRO 121(I)/2014 dated 24th February, 2014

⁶ Added vide SRO 1908(I)/2022 dated 12th October, 2022

⁷ Substituted the word “seaport” vide SRO 420(I)/2023 dated 31st March, 2023

⁸ Substituted the word “seaport” vide SRO 420(I)/2023 dated 31st March, 2023

(5) The cross stuffing of cargo mentioned below shall be allowed inside ⁹[customs-ports or] terminals only:

- (a) non-containerized cargo;
- (b) controlled substances as listed in the prevailing Afghanistan Pakistan Transit Trade Agreement (APTTA);
- (c) heavy packages which cannot be stuffed in the container; and
- (d) cargo of over-dimension, to be determined by Assistant or Deputy Director (Examination), on case-to-case basis.

(6) The inter-port movement of cargo destined for off-dock terminal shall be allowed through licensed bonded carriers.

(7) The terminal operator shall be responsible for the integrity, security and proper cross stuffing of the cargo.

(8) The logistic companies, bonded carrier, clearing agents and off-dock terminals owning minimum of 25 containers compliant to Container Safety Convention 1972, fitted with Convention for Safe Containers (CSC) plate, bearing maximum weight carrying capacity and year of manufacture, can register with customs for provision of empty containers for cross-stuffing of transit cargo. The upper limit of tariff and allied charges etc with respect to provision of this service shall be determined by a committee comprising of all Directors of Transit Trade in consultation with the stakeholders and shall be notified by the Director, Transit Trade ¹⁰[***] Karachi. Violation of tariff and allied charges so ascertained shall result in de-registration of the entity.

(9) Whenever, a trader opts for cross stuffing facility, the CCS system will invariably send message to Drug Enforcement Cell (DEC) of respective Enforcement Collectorate for carrying out drug check on the empty container as well as on the cargo and feed its report in the system.

(10) Hereinafter the old container would mean the container from which goods are to be cross stuffed and new or empty container means the one in which goods have been cross stuffed.

(11) Cross stuffing of the reverse Afghan transit cargo will also be allowed in designated areas, to be approved by the respective Director of Transit Trade, of the land border stations as per the procedure detailed in rule 484V.

⁹ Substituted the word "seaport" vide SRO 420(I)/2023 dated 31st March, 2023
¹⁰ Omitted the word "(Operations)" vide SRO 420(I)/2023 dated 31st March, 2023