

**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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484-S. Cross stuffing of forward transit cargo at ⁶[customs-ports and terminals].-(1) In case trader or his representatives selects the option of cross stuffing at ⁷[customs-ports and] terminal, he will also provide information about old container number(s), new or empty container number(s), name of bonded carrier and the registration number of vehicle. The CCS shall generate three messages simultaneously for the specific GD alongwith all the information provided by the trader:

- (a) import handling message to terminal operator to release the container for cross stuffing;
- (b) message to a randomly selected examiner to supervise the cross stuffing; and
- (c) message to Drug Enforcement Cell (DEC) of respective Enforcement Collectorate for drug check on the empty container as well as on the cargo and to feed its report in the system.

(2) The terminal operator shall arrange for the cross stuffing of the transit cargo from the old container into the corresponding new or empty container(s) in the Afghan transit cross stuffing yard.

(3) The cross stuffing shall be carried out in the presence of the examiner to whom the GD is marked by CCS, an authorized representative of the Afghan trader and staff of ⁸[customs-ports and] terminal.

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, 201

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

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

(4) The examiner shall ensure that cargo is cross stuffed from the same container mentioned in GD to the same new or empty container the information for which would be available in the system.

(5) During the course of cross stuffing, examiner shall compare the items being cross stuffed with the packing list and also take photographs of cargo.

(6) After cross stuffing is done, examiner shall feed his report in the CCS alongwith photographs of the cargo and also clearly stating that the difference in weight, if any, was within the allowable limit or not. The PCCSS staff hereinafter mentioned as sealing staff will then affix the post cross stuffing seal on the new container in which goods have been cross stuffed. After feeding of the report the system will ask the examiner about any discrepancy found. In case of Yes, the GD will be routed to the Appraising Officer for further action as under the law i.e., framing contravention in case of mis-declaration or rectification of the mistake with the approval of concerned AD or DD. In case of No, the GD shall be auto-assessed.

(7) After its ⁹[***] assessment the GD shall be routed to trader or his representative to accept or contest the auto-assessment. The time to accept or contest will be 12 hours. In case of no action at their end within 12 hours, the system shall automatically put the GD out of charge. In case of any contest by the trader, the GD will be routed to AD/DD for necessary action.

¹⁰[(8) After completion of assessment, the GD will be marked to the security officer for obtaining GD wise bank guarantee ¹¹[or Insurance Guarantee by an AA++ Company] or to the bank for payment of processing fee as the case may be.]

¹²[***]

(10) After completion of customs formalities, the system shall mark the GD to bonded carrier. Thereafter, the procedure prescribed in rule 473 (9) onwards of sub-chapter VII of the chapter XXI of Customs Rules, 2001 shall apply.

(11) The staff at terminal and Gate officer of Customs shall ensure that after cross-stuffing, the empty containers shall be gate out in the empty one door-off condition.

9 Omitted the word “auto-” vide SRO 1401(I)/2023 dated 7th October, 2023

10 Sub-rule (8) was substituted vide SRO 1401(I)/2023 dated 7th October, 2023.

11 Inserted vide SRO 933(I)/2025 dated 27th May, 2025

12 Sub-rule (9) was omitted vide SRO 1401(I)/2023 dated 7th October, 2023.