

**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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484U. Receipt of forward AT cargo at off-dock terminal for its cross stuffing and release.-(1)
On arrival of the container at off-dock terminal the PCCSS staff posted shall check the 'Transport Note' and weightment slip and shall verify the seal of the container. It shall feed a container entry report (CER) for the incoming container in the system and any discrepancy observed with respect to seal, transport note or any other aspect shall be recorded in it. The CER will be pushed by the system into the randomly selected examiner who has to supervise the cross-stuffing.

(2) The off-dock terminal staff shall enter 'Gate-in' event in the system and also enter the gross weight of the container.

(3) The off-dock terminal shall then 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.

(4) The cross stuffing shall be carried out in the presence of the examiner to whom the GD is marked, an authorized representative of the Afghan trader and staff of ⁶[off-dock terminal] terminal.

(5) The examiner shall ensure that cargo is cross stuffed from the same container mentioned in GD to the same new or empty container whose information is available in the system.

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

(7) After cross stuffing is done, examiner shall have a look at CER fed by PCCSS staff at the time of entry of container in off-dock terminal, feed his examination report in the CCS alongwith

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

photographs of the cargo and also clearly stating that the difference in weight, if any, was within the allowable limit or not. The sealing staff shall affix the post cross stuffing seal on the new container in which goods have been cross stuffed.

(8) After the examiner has fed his report in the system, it will ask for 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.

(9) After its auto-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 by the trader within 12 hours, the system shall auto processed to 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) After completion of auto-assessment, the GD will be pushed to the security officer for obtaining GD wise insurance guarantee or one time Revolving Insurance guarantee.

(11) The GDs, which will not be auto-assessed on account of non-availability of matching valuation data in the system, will be pushed to Assessment Officer (AO) for manual assessment.

(12) The system shall mark the GD to bonded carrier. Thereafter, the procedure prescribed in rule 473 (7) and onwards of sub-chapter VII of the chapter XXI of Customs Rules 2001 shall apply.

(13) The staff of 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.