

**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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484V. Cross-stuffing of reverse transit cargo at the land border stations.-(1) In case the trader or his representatives selects the option of cross stuffing at the time of filing of GD he will also provide information about old container number(s), or old vehicle number (s) in case of non-containerized cargo as the case may be, new or empty container number(s), name of bonded carrier and the registration number of vehicle(s). 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(s) or old vehicle (s) in case of non-containerized cargo 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 or ANF or FC as the case may be for drug heck on the empty container or truck 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(s) or old vehicle(s) in case of non-containerized cargo into the corresponding new or empty container(s) or new vehicle(s) in case of non-containerized cargo 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, an authorized representative of the Afghan trader and staff of terminal operator.

(4) The examiner shall ensure that cargo is cross stuffed from the same container or old vehicle in case of non-containerized cargo, as the case may be, mentioned in GD to the same new or empty container or new vehicle whose information is available in the system.

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

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

(6) The cross stuffing of non-containerized cargo shall be executed with tail-to-tail arrangement of the old and new vehicles without de-stuffing of the cargo. After completion of cross-stuffing the new vehicle carrying the reverse cargo shall be properly scanned and weighed.

(7) After cross stuffing is done, he shall feed his examination report in the CCS along with 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 shall affix the post cross stuffing seal on the new container or new vehicle in case of non-containerized cargo in which goods have been cross stuffed.

(8) After cross stuffing of loose and non-containerized cargo the tracking device and intrusion belt shall be affixed on the loose cargo or new vehicle(s) in the presence of the staff of the Directorate of Transit Trade.

(9) 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 under the law i.e. framing contravention in case of mis-declaration or rectification of the mistake with the approval of an officer not below the rank of a Superintendent or Principal Appraiser. In case of No, the GD shall be auto-assessed.

(10) 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 process 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.

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

(13) Thereafter, the procedure prescribed in rule 474(V) and onwards of sub-chapter VII of the chapter XXI of Customs Rules, 2001 shall apply.