

**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:-]

.

.

²[CHAPTER XXI

³[Customs Computerized System] ⁴[Customs Computerized System]

.

.

⁵[Sub-Chapter VIII

Transshipment under ⁶[CCS]

.

.

490. LCL cargo to be transshipped in container.-Subject to the provisions of above rules and prescribed selectivity criteria, in case of LCL or over dimensional cargo, the following procedure shall be followed:

- (a) the System shall assign the GD-TP to Customs Officer who shall inspect and verify the marks and numbers and number of packages as per declaration. He shall also verify that the container was empty before stuffing and record date and time of dispatch of container online in the system. The stuffed container shall be sealed by the CCSU or authorized person at the respective focal point as per prescribed procedure;
- (b) on submission of inspection or verification report by the Customs officer, the system shall generate a Customs removal message for bonded carrier allowing the removal of container from port area. The information regarding number of containers along with details of the consignments stuffed therein and the sealing by CCU or by the authorized person shall be visible to the authorized bonded carrier;
- (c) in exceptional cases, if any problem is faced in stuffing of LCL cargo in container, the bonded carrier shall approach the concerned Assistant or Deputy Collector of the port of entry who may allow transshipment of such goods in loose form subject to additional conditions, sealing requirements and other safeguards, as he deems appropriate;
- (d) bonded carriers shall be authorized to use the empty sea containers of internationally accepted standardized dimensions and carrying valid original container numbers, taken from and with consent of respective shipping lines, to the effect that the

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 Substituted for sub-chapter viii vide SRO 174(I)/2013 dated 5th March, 2013

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

containers so used should be on lease basis at least for a period of one hundred and eighty days for the carriage of loose transshipment cargo from port of first entry to other customs stations. The bonded carrier shall obtain prior permission for such container number from the Assistant or Deputy Collector MIS (Import) for the use of the empty container in order to avoid manifestation of one container in different places; and

- (e) the following goods, subject to sealing requirements as per procedure, may be transshipped in loose condition on flat bed trailers, namely:-
- (i) heavy packages which cannot be stuffed in the container;
 - (ii) heavy coils of telephone or electric cables imported by public sector importer;
 - (iii) electric or telephone poles;
 - (iv) boilers and heavy generators;
 - (v) cranes, bulldozers and vehicles;
 - (vi) heavy air conditioning plants; and
 - (vii) cargo of over-dimension.