

**GOVERNMENT OF PAKISTAN  
(REVENUE DIVISION)  
CENTRAL BOARD OF REVENUE**

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Islamabad, the 18<sup>th</sup> June, 2001

**NOTIFICATION  
(CUSTOMS)**

**S.R.O. 450(I)/2001.-**<sup>1</sup>[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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**<sup>2</sup>[CHAPTER XXI  
PAKISTAN CUSTOMS COMPUTERIZED SYSTEM <sup>3</sup>[CUSTOMS COMPUTERIZED  
SYSTEM]**

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**<sup>4</sup>[Sub-Chapter VIII  
Transshipment under PACCS**

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**494. Security seals.**-(1) The Terminal Operator shall ensure that before the cargo is allowed exit from port of entry, security seals have been affixed on all the containers or the cargo as the case may be by the Customs Container Security Unit (CCSU) staff or any person so authorized by the Board, who shall be available at the port on twenty four-hours a day and seven days a week basis and shall seal the containers as required by the Terminal Operator:

Provided that the over dimension goods, which are imported and landed at terminal without being stuffed in containers shall be allowed transshipment in loose condition on flat bed trailers, the photographs whereof shall be taken by customs authorities before the cargo leaves exit gates of the terminal.

(2) The container required to be sealed under sub-rule (1) shall be sealed with prescribed security unbreakable seals with progressive serial number by the CCSU staff or the person authorized in that behalf and in addition a wire seal is used to hold together the locking bolts of the containers and numbered, adhesive tapes shall be used on joints where doors of containers close on top and bottoms of the doors and on the hinges.

(3) The open containers and flat bed trailers shall be covered with tarpaulin in sound condition and a cable passed through the eyelets so as to secure the goods where unto the seal shall then be applied to the ends.

(4) On focal points where the computerized sealing system of CCSU is not operational, the CCSU staff or the person so authorized in that behalf shall issue a sealing certificate in quadruplicate as provided in Appendix-VI to CHAPTER XIV of these rules upon sealing each container in accordance with the procedure prescribed by the Board.

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<sup>1</sup> Existing preamble substituted and shall be deemed always to have been so substituted vide SRO 831(I)/2018 dated 2<sup>nd</sup> 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:--”

<sup>2</sup> Added vide SRO 704(I)/2007 dated 14<sup>th</sup> July, 2007

<sup>3</sup> Substituted for the letters “PACCS” vide SRO 601(I)/2012 dated 1st June, 2012 effective from 2nd June, 2012

<sup>4</sup> Substituted for Sub-Chapter VIII vide SRO 174(I)/2013 dated 5<sup>th</sup> March, 2013

(5) The original copy of the certificate issued under sub-rule (4) shall be retained by the CCSU or a person authorized by it in that behalf, the duplicate shall be collected by the Terminal Operator, the triplicate and quadruplicate copies shall be carried by the driver of the carriage to the destination port.

(6) Upon arrival of cargo at the destination, the CCSU shall inspect the seals at the focal exit point in the presence of driver of the carriage, prime mover or representative of the Pakistan Railways, as the case may be, so as to verify the security of the cargo if the seals are intact.

(7) In case the CCSU or the person so authorized on its behalf finds that the seal is broken or tampered with or finds the security of cargo or the container compromised in any way detrimental to the revenue or safety or have narcotics or terrorism related concerns, the matter shall be reported to the in-charge CCSU as per procedure prescribed by the Board as well as the concerned Assistant Collector of destination port with a copy to the Collector of the port of entry for necessary action, whereupon, such container shall be de-stuffed or re-stuffed only in the presence of authorized officer of customs of concerned customs-station.

(8) In case the carriage carrying the cargo meets with an accident or breakdown that has caused or may cause the security and safety of the bonded goods to be compromised, it shall immediately be reported to the CCSU for necessary action as per the SOP and the carrier shall-

- (a) bear all expenses incurred on re-stuffing or repacking of bonded goods including any pilferage or damage caused to it; or
- (b) approach the officer of customs in-charge of the nearest customs-station having territorial jurisdiction for witnessing the shifting of goods in another transport unit if necessitated and in whose presence the carrier shall shift the transshipped goods or container in the other transport unit where against such officer in charge shall issue a certificate to this effect to be produced by the carrier at the destination and cause the re-sealing of the container by CCSU or a person so authorized by it in that behalf.