

**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
PAKISTAN CUSTOMS COMPUTERIZED SYSTEM ³[CUSTOMS COMPUTERIZED
SYSTEM]**

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**⁴[Sub-Chapter VIII
Transshipment under PACCS**

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495. Clearance of goods from port of entry.-(1) Upon feeding of all information, the Bonded Carrier shall approach Terminal Operator for taking delivery of the consignment.

(2) The Terminal Operator after physically verifying the antecedents of the transport unit and its driver shall deliver the goods and send 'pre gate-out' message through the System along with the name of the bonded carrier and the vehicle registration number.

(3) The terminal operator and the bonded carrier shall ensure that goods having different marks and numbers or packages etc. as indicated in the system or manifest are not loaded for transshipment. The discrepancy found if any shall be reported to Assistant or Deputy Collector, MIS (Import) for further action.

(4) After taking delivery of goods from Terminal Operator, the carrier shall bring the transshipment goods to the CCSU or the Customs Sealing staff for sealing as per prescribed procedure. The sealing staff shall enter the sealing information directly in the Customs Computerized System. The sealing staff shall also generate triplicate copies of "Transport Note", as specified in (**Appendix-I**) to this chapter. Each copy of the Transport Note shall be signed by the Customs Sealing staff and the bonded carrier; one copy shall be retained by the Sealing staff, second copy shall be handed over to the driver of the transport unit, who will submit the same to the Gate-in staff at port of destination and last copy shall be retained by the representative of Bonded Carrier for his record.

(5) On completion of feeding of sealing information, the system shall generate Customs Seal Verification Message (SVM) for terminal operator. The terminal operator shall record Gate -out event for the transshipment cargo on receipt of system generated Customs release and seal verification messages. While performing the 'Gate out' event, the Terminal Operator shall also enter the weight of the cargo in the system along with the digital scanned image of weighment slip which shall be visible

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 the letters "PACCS" vide SRO 601(I)/2012 dated 1st June, 2012 effective from 2nd June, 2012

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

to the Gate-in Customs staff of the port of destination. The Terminal Operator shall also hand over the weighment slip for each container to the Bonded Carrier and hard copy thereof to the Customs Sealing Staff:

Provided that where Customs staff performs the 'gate out' operations, the functions entrusted to the Terminal Operator in the above rule shall be performed by the Customs 'Gate-out' staff.

(6) In case the difference in the weight fed by the terminal operator (as per weighment slip) and that declared by the owner of goods is more than five percent, the RMS shall mark such consignment for clearance through Customs red channel mode.

(7) The Carrier shall ensure that goods relating to only one specific customs- station are loaded on one conveyance.

(8) The containers of such cargo shall be loaded on trucks in such a manner that their door sides shall be securely placed against the truck driver's cabin. Similar precautions shall be taken, to the possible extent, in case of containers of bonded cargo transported by Pakistan Railways.