

**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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498. Time limit for transshipment of goods.-(1) All goods for which transshipment has been allowed shall reach the customs port or station of destination within seven days of the date of feeding of the Gate-out event in the system at port of entry. The system shall block the bonded carrier who failed to deliver the cargo within the prescribed time limit.

(2) If unavoidable delay occurs in transshipment of any goods, the carrier shall request the concerned Assistant or Deputy Collector of port of entry for extension in the prescribed period who may extend the period for a further seven days by recording reasons in the system. Further extension shall not be allowed without the prior approval of the concerned Additional Collector. This extension shall, however, not be allowed on account of scarcity or non-availability of transport unit to a Carrier.

(3) In case where the Assistant or Deputy Collector MIS (Import) at the port of entry finds no cogent reasons for delayed transshipment, he shall generate e-notices through the system for consignments that are delayed beyond the prescribed time limit requiring the bonded carrier to provide written explanation through the system; In case the bonded carrier fails to respond or responds in an unsatisfactory manner within 24 hours of the issuance of the e-notice, the concerned Assistant or Deputy Collector of the port of entry shall initiate further legal action against the bonded carrier under intimation to the Assistant or Deputy Collector (Licensing) and Assistant or Deputy Collector of the port of destination.

(4) No further transshipment shall be allowed to the carrier till online acknowledgement or receipt of earlier consignment transshipped seven days ago is received.

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