

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

.

.

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

.

.

501. Examination of goods under transshipment to inland destination.-The consignment under transshipment ⁵[***] shall not subject to examination at the port of entry, unless-

- (a) illicit fire arms or explosive material is detected during scanning;
- (b) the goods are not carried to inland customs-station despite lapse of 72 hours of the arrival of the goods; and
- (c) there is any specific information or cogent reasons to believe that the particulars are grossly mis-declared.

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

⁵ The words “except vehicles” were omitted vide SRO 564(I)/2017 dated 1st July, 2017