

**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-A

International Transshipment

⁵[510A. Transshipment of imported cargo from gateway port to a foreign port.-The following procedure is prescribed for the movement of the International Transshipment (IT) cargo other than LCL cargo through any sea port in Pakistan, which shall be distinctly manifested as such in the IGM or carrier declaration uploaded electronically in the Customs Computerized System by the shipping line (VOCCs/NVOCCs) having valid shipping agent licences. Such manifest shall necessarily include the following information, namely:-

- (a) port of loading;
- (b) via port (name of the transshipment port of Pakistan);
- (c) port of destination (final port of discharge at foreign destination);
- (d) bill of lading (B/L) No.;
- (e) name of foreign exporter;
- (f) name of foreign importer;

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 Inserted vide SRO 218(I)/2020 dated 10th March, 2020

⁵ Rule 510A was substituted vide SRO 03(I)/2021 dated 4th January, 2021. At the time of substitution rule 510A was as under:

“**510A. Transshipment of imported cargo from gateway port to a foreign port.-**The following procedure is prescribed for the movement of the International Transshipment (IT) cargo through any sea port in Pakistan, which shall be distinctly manifested as such in the IGM/carrier declaration uploaded electronically in the Customs Computerized System by the shipping line or its agent. Such manifest shall necessarily include the following information, namely:-

- (a) port of loading;
- (b) via port (name of the transshipment port of Pakistan);
- (c) port of destination (final port of discharge at foreign destination);
- (d) bill of lading (B/L) No;
- (e) name of foreign exporter; and
- (f) name of foreign importer.”

- (g) weight;
- (h) seal No.; and
- (i) container No.]