

**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

510B. Transshipment of containerized cargo.-The unloading of IT containers of the transshipment of containerized cargo shall be,-

- ⁵[(a) the TO after unloading shall store IT containers at a place earmarked for them in the notified premises of a seaport. Further, a complete trail of IT containers including the time, location where they are placed and subsequent movements shall be electronically reported and updated in the Customs Computerized System by the Terminal Operator (TO) so that the location of the said containers is traceable at any given point in time;
- (b) the TO shall deploy enough manpower to verify the shipper seals against the manifested seals and in case, a container is found without seal or with a different seal or any broken seal, such container shall be re-sealed and immediately resealed with the Customs seal in the presence of the custodian and same shall be recorded. The new seal number will be entered into the system before stacking of the container;]
- (c) the cargo so unloaded from one vessel for storage for subsequent loading at another vessel shall not be allowed under any circumstances to be taken out of the bonded-area. The terminal operator (TO) shall be responsible for safe storage and security of the goods. In case of any pilferage, shortage, theft or damage to goods, TO shall be

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 Clauses (a) and (b) was substituted vide SRO 03(I)/2021 dated 4th January, 2021. At the time of substitution clauses (a) and (b) was as under:

“(a) made in presence of Preventive Officer and after unloading, IT containers shall be stored separately at a place earmarked for them in the notified premises of a seaport;

(b) the Preventive Officer shall examine the shipper seals of the IT containers and in case of any broken seal, such container shall be examined and immediately resealed with the Customs seal in the presence of the custodian as well as an insurance agent and same shall be recorded;”

liable to make payment of duty and taxes leviable thereon ⁶[, be penalized accordingly] and compensate the owner of goods;

- (d) for loading of stored international destined cargo, master of the vessel or his authorized agent, shall electronically file an online declaration in Pakistan Customs Computerized System for International Transshipment (IT) against respective VIRIIGM and index to be loaded on a vessel for transportation to an international destination;

⁷[***]

- (f) no goods for international transshipment shall be loaded on a vessel until the system has allowed loading electronically. The computerized system may on the basis of RMS assign such online declarations to the assessing officers for documentary and physical inspection. Till the development of RMS, the authorized officer of Customs not below the Rank of an Assistant Collector may select the consignment of international transshipment for physical inspection or scanning on the basis of suspicion or if the shipper seal is found to be tempered or broken;

- (g) International transshipment of cargo shall be effected within thirty days of inward berthing of vessel;

⁸[***]

- (i) after online allow of loading, goods shall be allowed to be loaded on to the ship under the Customs supervision. The Preventive Officer supervising the loading shall acknowledge the loading of such cargo. This record shall be reconciled with the copy of Export General Manifest.

6 *Inserted vide SRO 03(I)/2021 dated 4th January, 2021.*

7 *Clause (e) was omitted vide SRO 03(I)/2021 dated 4th January, 2021. At the time of omission clause (e) was as under:*

“*(e) the assessing officer may call for supporting documents including invoice, packing list, bill of lading from the shipping agent or shipping line making the online declaration;*”

8 *Clause (h) was omitted vide SRO 03(I)/2021 dated 4th January, 2021. At the time of omission clause (h) was as under:*

“*(h) if there is a reason to believe that the goods in violation of any prohibition or restriction have been brought for international transshipment, the same shall be examined and auctioned after the approval of the Collector of Customs; and*”