

**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-A

International Transhipment

510C. Transhipment of oversized, bulk and break-bulk cargo.-(1) Oversized, bulk and break-bulk cargo shall be examined by the Customs upon discharge and examination report along with the pictures of the cargo shall be uploaded in the Customs Computerized system against B/L. Upon filing of online declaration for transhipment, the details of the cargo shall be reconciled with the imported cargo.

(2) Partial transhipment of bulk or break-bulk cargo shall be allowed against Online Bulk Transhipment Declaration having endorsement "Partial Transhipment" containing details of total cargo arrived, quantity being transshipped and remaining quantity. The shipping line or its representative shall furnish a complete account of bulk or break bulk cargo to the Assistant Collector (Import Section) within twenty four hours of the completion of transhipment. In case of liquid bulk cargo, the same shall be stored in the storage tanks used exclusively for the international transhipment.

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