

**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[510D. Delay in clearance of transshipment goods.-(1) The IT goods shall not be subject to payment of import or export duties and taxes provided the activities are in conformity with these rules.

(2) If the goods stored for transshipment are not transshipped within thirty days of their arrival, a notice shall be sent to the shipping line or its agent on the address given in the shipping documents for transshipment of goods from the port. An extension of up to thirty days may be granted for the storage of such goods once a written request mentioning the reasons for delay in removal of goods is submitted to the concerned Assistant Collector of Customs and such a request is approved by him.

(3) If goods still remain on the port after sixty days of their arrival, the shipping line shall be responsible to remove them immediately unless the delay is attributed to the port authorities. The goods shall only be allowed for auction or destruction by approval of the concerned Collector of Customs who shall only allow it in extraordinary conditions where the shipping line shows its complete inability to ship them out. The said reasons shall be recorded in writing.

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

“**510D. Financial guarantee on transshipment goods.-**(1) The international transshipment goods shall not be subject to payment of import or export duties and taxes provided the activities are in conformity with these rules.

(2) Shipping line intending to use the facility of International Transshipment shall furnish a revolving bank guarantee for the leviable duty and taxes of the goods as security to ensure exit of goods outside the country within thirty days from the berthing of inward vessel. The revolving bank guarantee shall be forfeited apart from other consequential penal action under the Act and the rules made there under, if the shipping line misuses the facilities of international transshipment;

(3) If a request for transshipment is not filed for the goods stored for transshipment within thirty days of its arrival, a notice shall be sent to the shipping line or its agent on the address given in the shipping documents for transshipment of goods from the port. If goods still remain on the port after sixty days of their arrival, the goods shall then be auctioned and unless the delay is attributable to the port authorities.”

(4) In case of any hazardous material left at the port, the concerned shipping line shall be have the responsibility to take the cargo back to the port of origin.]