

**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 XVII
Weighment and scanning of cargo at border customs stations and dryports**

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556X. Procedure for scanning at Customs Border Stations.-(1) All vehicles carrying import, export or reverse transit cargo shall be scanned inside the cargo terminal as notified by the Board under section 10 of Custom Act, 1969. However, as envisaged under rule 475(3) and rule 939(1) of Customs Rules, 2001, the scanning of forward transit cargo shall be done on the basis of risk management system.

(2) A Customs inspector or examiner shall be posted to observe the scanning process on real time basis.

(3) The terminal operator shall ensure that scanning of both vehicle and cargo is carried out properly and with utmost care. The terminal operator shall ensure to post experienced persons as scanner operators. The terminal operator shall ensure installation of CCTV Cameras on all sides of scanning area showing the front and back image of vehicle and also ensure accessibility of footage to the PA or Superintendent, AC or DC and AD or DD concerned.

(4) The scanner operator shall either report any suspicion or confirm the description of goods given in export or import manifest or GD. In case of any suspicion the observations and remarks to the effect shall be recorded and the concerned Superintendent or PA, AC or DC and AD or DD examination shall be informed for conducting 100% examination, if necessary, of the suspected cargo and vehicle. In case of export consignment, the scanning shall only be carried after filing of GD.

(5) The scanner operator shall also provide hard copies of scanned images along with date and time, vehicle registration No., container No., in case of containerized cargo, and observation or remarks in case of suspected cargo.

(6) The scanned images shall be signed by the custom officer, inspector or examiner and scanner operator or representative of the terminal operator.

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 Added vide SRO 432(I)/2022 dated 14th March, 2022

(7) The custom officer shall upload the signed hard copy of scanned image in the system against the respective Import General Manifest (IGM) and Index No. or GD No. and date in the CCS.

(8) The examining officer while feeding the examination report in the system shall also comment on the scanned image in the examination report as well as upload the examination pictures.