

**Government of Pakistan**  
**(Revenue Division)**  
**Federal Board of Revenue**  
\*\*\*\*\*

Islamabad, the 5<sup>th</sup> March, 2013.

**NOTIFICATION**  
**(CUSTOMS)**

S.R.O.174(I)/2013.- In exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Customs Rules, 2001 notified *vide* S.R.O. 450(I)/2001, dated the 18<sup>th</sup> June, 2001, namely:—

In the aforesaid Rules, in CHAPTER XXI,-

(a) for rule 423, the following shall be substituted, namely:-

**“423. Definitions.-** (1) In this Chapter, unless there is anything repugnant in the subject or context,-

- (i) “Authority” means the Export Processing Zones Authority established under the Ordinance;
- (ii) “Bonded Carrier” means persons licensed under Chapter-XIV of these rules;
- (iii) “Claimant” means a user who submits a refund claim through PACCS;
- (iv) “Collector of Customs” in relation to any Zone, means the Collector of Customs, who exercises jurisdiction over such Zone;
- (v) “Duty drawback” means repayment of customs-duties as envisaged in clause (c) of section 21 and sections 37, 39, 40 and 41 of the Act;
- (vi) “Export” is as defined in Imports and Exports Controls Act 1950 (Act XXXIX of 1950), and includes passing into the territory of an Export Processing Zone duly authorized cargo from the tariff area of Pakistan;
- (vii) “FTN” means Free Tax Number issued by the Board to persons who are otherwise exempt from holding National Tax Number (NTN) for the purposes of identification;
- (viii) “GD-TP” means Goods Declaration for transshipment filed electronically by the owner of the goods or his authorized bonded carrier for transshipment of goods;

**Comment [a1]:** DELETE: PA

**Comment [a2]:** Replace with: (Control)

**Comment [a3]:** Replace with: XXXIX

**Comment [a4]:** Add: organizations or institutions

- (ix) “Import” is as defined in Imports and Exports Controls Act 1950 (Act XXXIX of 1950), and includes bringing out authorized cargo from the territory of an Export Processing Zone into the tariff area of Pakistan;
- (x) “Industrial-undertaking” means an industrial-undertaking as defined in the Ordinance;
- (xi) “Inter Port Movement” means transportation of cargo through authorized Bonded Carrier from port area to the Off-dock Terminals and *vice versa*;
- (xii) “INTRA” means the Integrated Regulatory Authorities as envisaged in rule 527;
- (xiii) “Investor” means an investor as defined in the Ordinance;
- (xiv) “KICTL” means the Karachi International Container Terminal Limited;
- (xv) “NTN” means National Tax Number issued by the Board;
- (xvi) “Off-dock Terminal” means a customs area notified under section 9 , 10 and 78 of the Act located in the jurisdiction of the Collector of Customs exercising control over a specified Customs port;
- (xvii) “Ordinance” means the Export Processing Zones Authority Ordinance, 1980 (Ord. IV of 1980);
- (xviii) “PACCS user” means any person who possesses unique user identifier of PACCS;
- (xix) “Password” means a password selected against each unique user identifier by, and only known to, the user;
- (xx) “PICTL” means the Pakistan International Container Terminal Limited;
- (xxi) “Port of entry” means the first customs-port or station in Pakistan where imported goods are landed onto Pakistan’s soil on arrival from abroad;
- (xxii) “Port of exit” means the last customs-port in Pakistan from where the goods depart for a destination outside Pakistan;
- (xxiii) “Pre-pact” means depositing of money in advance by the users in a common account maintained by the Collector, Model Collectorate of Customs, in consideration for discharge of their liabilities which may accrue on account of clearances of cargo through PACCS and the money so deposited in this account, remains property of the depositor and can be used to discharge liabilities as aforementioned or may be withdrawn at will;
- (xxiv) “Refund claim” means an online application for claim of refund of the amount of duties and taxes except income tax filed by a user;
- (xxv) “Refund reference number” means a reference number issued by PACCS confirming the filing of a refund claim;
- (xxvi) “Scanner” means scanning machine, installed at the ports or customs stations, for recording and printing digital images of the containerized and other cargo;
- (xxvii) “Tariff area” means any area in Pakistan outside the limit of a Zone;
- (xxviii) “Terminal” means the KICTL, PICTL, QICTL or any other container terminal where PACCS is operational;

**Comment [a5]:** Replace with: XXXIX

**Comment [a6]:** DELETE: PA

**Comment [a7]:** DELETE: PA

**Comment [a8]:** Add

**Comment [a9]:** Onward correction of S. No

**Comment [a10]:** DELETE: PA

**Comment [a11]:** DELETE: PA

**Comment [a12]:** Add

**Comment [a13]:** DELETE: PA

- (xxix) “Terminal Operator (TO)”, means any organization or establishment engaged in the receipt, discharge, storage, custody, handling, delivery and loading of import, export, transit and transshipment of containerized cargo by sea other than off-dock terminals;
- (xxx) “Transshipment” means the transfer of transshipment goods to carrier for transportation from the port of entry to the port or customs station of destination without payment of duty and taxes as allowed by the Customs Computerized System;
- (xxxi) “Transshipment Goods” means goods brought into Pakistan which are to be transported from port of entry to other Customs ports or stations;
- (xxxii) “Transshipment Permission” means the auto-authorization, granted by the selectivity criteria of Customs Computerized System, on the basis of the GD-TP filed by the owner of the goods or his authorized bonded carrier, at the port of entry, for transshipment of goods;
- (xxxiii) “Transport Note” means the duly prescribed document, containing sealing information, generated by the CCSU or the customs sealing staff at port of entry to be carried with the transport unit transporting transshipment goods or goods for removal to Off-dock terminal;
- (xxxiv) “Unique user identifier” means a unique user identifier as may be allocated to any user under section 155D of the Act;
- (xxxv) “User” means any person who is registered under section 155C of the Act for using PACCS on line;
- (xxxvi) “User ID Office” in relation to PACCS, means an office which issues unique user identifier; and
- (xxxvii) “Zone” means such area as is declared by the Federal Government to be a Zone under the Ordinance.

Comment [a14]: DELETE: PA

Comment [a15]: DELETE: PA

(2) The words and expressions used, but not defined herein, shall have the meaning assigned to them in the Act or CHAPTER I of these rules.”;

(b) for sub-chapter VIII, the following shall be substituted, namely:-

### “Sub-Chapter VIII

#### Transshipment under PACCS

Comment [a16]: DELETE: PA

**485. Scope.** - Notwithstanding anything contained in any other rules, the provisions, as prescribed hereinafter, shall apply to the goods transhipped through the Customs Computerized System.

**486. Electronic connectivity.**- Electronic connectivity means accessing and using the Customs Computerized System through the assigned user identities and passwords. All relevant provisions of Chapter XVI-A of the Customs Act 1969 (IV of 1969) shall apply in this regard.

**487. Limitations.** - (1) Only such goods as have been distinctly manifested for transshipment shall be allowed transshipment facilities from port of entry.

Comment [a17]: SUBSTITUTE WITH:  
Customs Computerized System (CCS)

(2) Transshipment facilities under sub-rule (1) shall be provided only for the inland customs-stations exercising jurisdiction at the destination as mentioned in the manifest.

**488. Transshipment procedure for import.-** The procedure hereinafter laid down shall be followed for the transshipment of cargo from the port of entry to the inland Customs station.

**489. Procedure for filing and approval of GD-TP at port of entry.-** (1) The owner of goods or his authorized bonded carrier shall access the Customs Computerized System through his assigned User ID, for filing online Goods Declaration for transshipment (GD-TP), at the port of entry against the bill of lading manifested for transshipment in the IGM. Before the submission of on-line GD-TP, it shall be ensured that the actual item wise description, PCT code, quantity, quality and weight of the goods under transshipment is as per declarations in the IGM, invoice and packing list.

(2) On verifying as per selectivity criteria that the imported goods are distinctly manifested for transshipment, the system shall authorize transshipment of goods in line with section 121 of the Act by assigning a unique number to GD-TP.

(3) On allocation of GD-TP number, the bonded carrier authorized by owner of goods can access the GD-TP, subject to the prescribed selectivity criteria, for feeding online information related to transport unit i.e. registration number of vehicle, name and CNIC of the driver thereof, for transportation of the transshipment goods.

(4) If, before or at the time of filing of GD-TP, the owner of the goods or his authorized clearing agent notices any obvious error, or mistake related to the number of packages, weight or description of the goods or port of final destination, in the information manifested, they shall approach Assistant or Deputy Collector MIS at the port of entry through the shipping line or shipping agent along with all supporting documents for amendment in the manifested information.

(5) Upon completion of all customs processes based on the pre-determined selectivity criteria the system shall generate customs release message for the Terminal Operator, owner of the goods or his authorized bonded carrier and concerned Assistant or Deputy Collector at the port of entry as well as the port of destination.

**490. LCL cargo to be transhipped in container. -** Subject to the provisions of above rules and prescribed selectivity criteria, in case of LCL or over dimensional cargo, the following procedure shall be followed:

- (a) the System shall assign the GD-TP to Customs Officer who shall inspect and verify the marks and numbers and number of packages as per declaration. He shall also verify that the container was empty before stuffing and record date and time of dispatch of container online in the system. The stuffed container shall be sealed by the CCSU or authorized person at the respective focal point as per prescribed procedure;
- (b) on submission of inspection or verification report by the Customs officer, the system shall generate a Customs removal message for bonded carrier

allowing the removal of container from port area. The information regarding number of containers along with details of the consignments stuffed therein and the sealing by CCU or by the authorized person shall be visible to the authorized bonded carrier;

- (c) in exceptional cases, if any problem is faced in stuffing of LCL cargo in container, the bonded carrier shall approach the concerned Assistant or Deputy Collector of the port of entry who may allow transshipment of such goods in loose form subject to additional conditions, sealing requirements and other safeguards, as he deems appropriate;
- (d) bonded carriers shall be authorized to use the empty sea containers of internationally accepted standardized dimensions and carrying valid original container numbers, taken from and with consent of respective shipping lines, to the effect that the containers so used should be on lease basis at least for a period of one hundred and eighty days for the carriage of loose transshipment cargo from port of first entry to other customs stations. The bonded carrier shall obtain prior permission for such container number from the Assistant or Deputy Collector MIS (Import) for the use of the empty container in order to avoid manifestation of one container in different places; and
- (e) the following goods, subject to sealing requirements as per procedure, may be transshipped in loose condition on flat bed trailers, namely:-
  - (i) heavy packages which cannot be stuffed in the container;
  - (ii) heavy coils of telephone or electric cables imported by public sector importer;
  - (iii) electric or telephone poles;
  - (iv) boilers and heavy generators;
  - (v) cranes, bulldozers and vehicles;
  - (vi) heavy air conditioning plants; and
  - (vii) cargo of over-dimension.

**491. Safe carriage.-** The Terminal Operator shall, subject to authorization by the System, handover the cargo to the authorized carrier for carriage of goods to the port of destination. Safe carriage by the bonded carrier shall be governed by rule 329.

**492. Transshipment of vehicles.-** (1) In case of transshipment of vehicles, the system shall mark the GD-TP to Customs examiner for examination of vehicles.

(2) The Examiner shall examine the vehicles as per laid down procedure and enter examination report along with digital images of the vehicle in the system. The examination report must contain the following information in respect of each vehicle, namely:-

Description of Vehicle	Fittings	Findings
1. Make or Model	1. Air-conditioner,	Yes/No
2. Type	Complete or in CKD condition.	Yes/No
3. Chassis No	2. Power steering	Yes/No
4. Engine No.	3. Radio	Yes/No
5. Capacity	4. Tape Recorder or Deck	Yes/No
6. Year of manufacture	5. Heater	Yes/No
	6. C/Lighter	Yes/No
	7. Clock	Yes/No
	8. Seat Belt	Yes/No
	9. Side Mirror	Yes/No
	10. Arm Rest	Yes/No
	11. Head Rest	Yes/No
	12. Carpet	Yes/No
	13. F/Mat	Yes/No
	14. Radial Tyres	Yes/No
	15. Auto Defogger	Yes/No
	16. Tinted Glasses	Yes/No
	17. Suntop Roof	
	18. Matching Bumper	
	19. Power Window	
	20. Any other additional accessories	
	21. Any other additional Information	

(3) In case of availability of any or all of the aforesaid fittings, the Examiner shall score out the “No” and tick (/) the “Yes” sign against such fitting. If any of the fitting is not available, he shall score out the “Yes” and tick (/) the “No” sign.

**493. Goods not permitted for transshipment.-** In addition to the provisions contained in the Import Policy Order, the following goods shall not be allowed transshipment, namely:-

- (a) spirits, as defined in Chapter 22 of the First Schedule to the Act except imported by diplomatic bonded warehouse and diplomatic

mission after obtaining import authorization from Ministry of Commerce;

- (b) narcotic drugs and psychotropic substances as defined under the Control of Narcotics Substances Act, 1997;
- (c) explosive, as defined in the Explosives Act, 1884 (IV of 1884); and
- (d) arms and ammunition and parts thereof, as defined in the Arms Act, 1878 (XI of 1878).

**494. Security seals.-** (1) The Terminal Operator shall ensure that before the cargo is allowed exit from port of entry, security seals have been affixed on all the containers or the cargo as the case may be by the Customs Container Security Unit (CCSU) staff or any person so authorized by the Board, who shall be available at the port on twenty four-hours a day and seven days a week basis and shall seal the containers as required by the Terminal Operator:

Provided that the over dimension goods, which are imported and landed at terminal without being stuffed in containers shall be allowed transshipment in loose condition on flat bed trailers, the photographs whereof shall be taken by customs authorities before the cargo leaves exit gates of the terminal.

**Comment [a18]:** SUBSTITUTE WITH: CCSU

(2) The container required to be sealed under sub-rule (1) shall be sealed with prescribed security unbreakable seals with progressive serial number by the CCSU staff or the person authorized in that behalf and in addition a wire seal is used to hold together the locking bolts of the containers and numbered, adhesive tapes shall be used on joints where doors of containers close on top and bottoms of the doors and on the hinges.

(3) The open containers and flat bed trailers shall be covered with tarpaulin in sound condition and a cable passed through the eyelets so as to secure the goods where unto the seal shall then be applied to the ends.

(4) On focal points where the computerized sealing system of CCSU is not operational, the CCSU staff or the person so authorized in that behalf shall issue a sealing certificate in quadruplicate as provided in Appendix-VI to CHAPTER XIV of these rules upon sealing each container in accordance with the procedure prescribed by the Board.

(5) The original copy of the certificate issued under sub-rule (4) shall be retained by the CCSU or a person authorized by it in that behalf, the duplicate shall be collected by the Terminal Operator, the triplicate and quadruplicate copies shall be carried by the driver of the carriage to the destination port.

(6) Upon arrival of cargo at the destination, the CCSU shall inspect the seals at the focal exit point in the presence of driver of the carriage, prime mover or representative of the Pakistan Railways, as the case may be, so as to verify the security of the cargo if the seals are intact.

**Comment [a19]:** DELETE

**Comment [a20]:** INSERT

(7) In case the CCSU or the person so authorized on its behalf finds that the seal is broken or tampered with or finds the security of cargo or the container compromised in any way detrimental to the revenue or safety or have narcotics or terrorism related concerns, the matter shall be reported to the in-charge CCSU as per procedure prescribed by the Board as well as the concerned Assistant Collector of destination port with a copy to the Collector of the port of entry for necessary action, whereupon, such container shall be de-stuffed or re-stuffed only in the presence of authorized officer of customs of concerned customs-station.

(8) In case the carriage carrying the cargo meets with an accident or breakdown that has caused or may cause the security and safety of the bonded goods to be compromised, it shall immediately be reported to the CCSU for necessary action as per the SOP and the carrier shall-

- (a) bear all expenses incurred on re-stuffing or repacking of bonded goods including any pilferage or damage caused to it; or
- (b) approach the officer of customs in-charge of the nearest customs-station having territorial jurisdiction for witnessing the shifting of goods in another transport unit if necessitated and in whose presence the carrier shall shift the transshipped goods or container in the other transport unit where against such officer in charge shall issue a certificate to this effect to be produced by the carrier at the destination and cause the re-sealing of the container by CCSU or a person so authorized by it in that behalf.

**495. Clearance of goods from port of entry.-** (1) Upon feeding of all information, the Bonded Carrier shall approach Terminal Operator for taking delivery of the consignment.

(2) The Terminal Operator after physically verifying the antecedents of the transport unit and its driver shall deliver the goods and send 'pre gate-out' message through the System along with the name of the bonded carrier and the vehicle registration number.

(3) The terminal operator and the bonded carrier shall ensure that goods having different marks and numbers or packages etc. as indicated in the system or manifest are not loaded for transshipment. The discrepancy found if any shall be reported to Assistant or Deputy Collector, MIS (Import) for further action.

(4) After taking delivery of goods from Terminal Operator, the carrier shall bring the transshipment goods to the CCSU or the Customs Sealing staff for sealing as per prescribed procedure. The sealing staff shall enter the sealing information directly in the Customs Computerized System. The sealing staff shall also generate triplicate copies of "Transport Note", as specified in (**Appendix-I**) to this chapter. Each copy of the Transport Note shall be signed by the Customs Sealing staff and the bonded carrier; one copy shall be retained by the Sealing staff, second copy shall be handed over to the driver of the transport unit, who will submit the same to the Gate-in staff at port of destination and last copy shall be retained by the representative of Bonded Carrier for his record.



(5) On completion of feeding of sealing information, the system shall generate Customs Seal Verification Message (SVM) for terminal operator. The terminal operator shall record Gate -out event for the transshipment cargo on receipt of system generated Customs release and seal verification messages. While performing the 'Gate out' event, the Terminal Operator shall also enter the weight of the cargo in the system along with the digital scanned image of weighment slip which shall be visible to the Gate-in Customs staff of the port of destination. The Terminal Operator shall also hand over the weighment slip for each container to the Bonded Carrier and hard copy thereof to the Customs Sealing Staff:

Provided that where Customs staff performs the 'gate out' operations, the functions entrusted to the Terminal Operator in the above rule shall be performed by the Customs 'Gate-out' staff.

(6) In case the difference in the weight fed by the terminal operator (as per weighment slip) and that declared by the owner of goods is more than five percent, the RMS shall mark such consignment for clearance through Customs red channel mode.

(7) The Carrier shall ensure that goods relating to only one specific customs-station are loaded on one conveyance.

(8) The containers of such cargo shall be loaded on trucks in such a manner that their door sides shall be securely placed against the truck driver's cabin. Similar precautions shall be taken, to the possible extent, in case of containers of bonded cargo transported by Pakistan Railways.

**496. Intimation of Transshipment.-** On intimation of delivery of transshipment consignments to authorized bonded carrier by the terminal operator under the above procedure, the system shall electronically inform the Collectorate exercising jurisdiction over the inland Customs station regarding the particulars of the departed consignments.

**497. Procedure at customs port or station of destination.-** (1) On arrival of transshipment goods at the customs port or station of destination, Gate-in event shall be recorded by the terminal operator or Customs staff and de-sealing operation shall be carried out by the concerned staff of CCSU as per prescribed procedure.

(2) In case of over-dimension cargo, inventory of goods shall be verified jointly by the CCSU or the Customs Sealing Staff and the Carrier as per prescribed procedure. In case the over-dimension cargo does not tally with the inventory sheet of the port of entry, the Customs sealing staff at the port of destination shall generate a discrepancy report in the system. This information shall be visible to Customs examination or assessment staff and to concerned Assistant or Deputy Collector at the port of destination as well as port of entry for further action under the law.

(3) Customs examination of container with broken or tampered seal shall be conducted in the presence of representatives of bonded carrier and importer who shall sign the report pertaining to shortage, substitution or damaged goods. The scanned copy of the signed report along with the images of goods shall be uploaded in the system by the concerned Customs officer.

(4) Any amendment in the Gate-in particulars in the Customs Computerized System arising due to the accident or breakdown of the vehicle shall only be fed in the System upon approval of the Assistant or Deputy Collector Transshipment at the port of destination.

(5) On safe landing of containers at the destination Customs port or station, the importer or their authorized agents are required to follow all Customs formalities such as filing of GD, assessment etc for clearance of goods as per prescribed procedure.

**498. Time limit for transshipment of goods.-** (1) All goods for which transshipment has been allowed shall reach the customs port or station of destination within seven days of the date of feeding of the Gate-out event in the system at port of entry. The system shall block the bonded carrier who failed to deliver the cargo within the prescribed time limit.

(2) If unavoidable delay occurs in transshipment of any goods, the carrier shall request the concerned Assistant or Deputy Collector of port of entry for extension in the prescribed period who may extend the period for a further seven days by recording reasons in the system. Further extension shall not be allowed without the prior approval of the concerned Additional Collector. This extension shall, however, not be allowed on account of scarcity or non-availability of transport unit to a Carrier.

(3) In case where the Assistant or Deputy Collector MIS (Import) at the port of entry finds no cogent reasons for delayed transshipment, he shall generate e-notices through the system for consignments that are delayed beyond the prescribed time limit requiring the bonded carrier to provide written explanation through the system; In case the bonded carrier fails to respond or responds in an unsatisfactory manner within 24 hours of the issuance of the e-notice, the concerned Assistant or Deputy Collector of the port of entry shall initiate further legal action against the bonded carrier under intimation to the Assistant or Deputy Collector (Licensing) and Assistant or Deputy Collector of the port of destination.

(4) No further transshipment shall be allowed to the carrier till online acknowledgement or receipt of earlier consignment transshipped seven days ago is received.

**499. Cargo arrival report and electronic acknowledgement of transshipment goods.-** The Customs officer at destination Customs port or station shall submit online the safe arrival report of transshipped containers in the system. The containers arrival report shall be matched with transshipment messages received from port of entry and on verification, the system shall generate Customs safe landing message which will be transmitted to Collector of Customs of entry port for closure of IGM lines or manifest clearance.

**500. Application of risk management system.-** All goods under transshipment to inland destinations or customs-stations shall be subject to the PACCS risk management system (RMS) and, in any case, where any consignment is deemed risky by RMS, the Terminal Operator shall be electronically advised to scan the consignment before handing it over to a bonded carrier, whereupon, the scanned image shall be transmitted to PACCS accordingly.

Comment [a21]: DELETE: PA

Comment [a22]: DELETE: PA

Comment [a23]: DELETE: PA

**501. Examination of goods under transshipment to inland destination.** - The consignment under transshipment except vehicles shall not subject to examination at the port of entry, unless-

- (a) illicit fire arms or explosive material is detected during scanning;
- (b) the goods are not carried to inland customs-station despite lapse of 72 hours of the arrival of the goods; and
- (c) there is any specific information or cogent reasons to believe that the particulars are grossly mis-declared.

**502. Violation of rules.**- In case any carrier violates these rules or any such violation is detected during transshipment of cargo from port of entry to the inland customs-station and *vice versa*, the carrier shall be liable to pay the duty and taxes as may be leviable on such goods in addition to any other action as is envisaged in the Act or the rules made there under:

Provided that no punitive action shall be taken against the carrier without affording the carrier an opportunity of being heard.

**503. Exports from inland customs-stations.**- The procedure hereinafter laid down shall apply to the transshipment of cargo from inland customs-stations to the terminal.

**504. Intimation of export transshipment.**- Each consignment of export transshipment departing towards port of exit shall be intimated to PACCS online by the Collectorate of Customs exercising jurisdiction over the inland customs-station soon after the consignment is dispatched from the inland customs-station.

Comment [a24]: DELETE: PA

**505. Security seals.**- Provisions of rule 494 shall, *mutatis mutandis*, apply to the transshipment of export cargo from inland customs-stations.

**506. Intimation of export transshipment to Terminal Operator.**- The PAACS shall, soon after receiving an intimation of transshipment of cargo from an inland customs-station, advise the Terminal Operator online passing such intimation regarding transshipment of cargo.

Comment [a25]: DELETE: PA

**507. Receipt of export transshipment by the Terminal Operator.**- The Terminal Operator shall, soon after the receipt of export transshipment of cargo from an inland customs-station pursuant to an advice tendered under rule 506, intimate receipt of such cargo to PACCS.

Comment [a26]: DELETE: PA

**508. Acknowledgement, reminder, etc., to inland customs- station.**- (1) On receipt of intimation from the Terminal Operator under rule 507, PACCS shall acknowledge the receipt of export transshipment of cargo to the Collectorate of Customs exercising jurisdiction over the inland customs- station electronically.

(2) In case of non-communication relating to transshipment of export cargo or reminders thereto, non-receipt of such consignments and violations there against, the

provisions specified in rules 498, 499 and 502 hereinbefore shall, *mutatis mutandis*, apply.

**509. Risk management system for exports.-** No export consignment in transshipment from inland customs-stations shall be subjected to either risk management system or examination at the final port of exit, unless-

- (a) the seals of the containers upon their arrival at the port of exit are found to be either missing or broken; or
- (b) the container has been damaged *en-route*; or
- (c) the Inland customs-station from where the consignment has originated, requests the Collector exercising jurisdiction to examine the consignment on the basis of specific information.

**510.** Except for the foregoing provisions specified in this Sub-Chapter, the provisions otherwise specified in rules 326, 327, 328, 329 and 337 excepting the filing of transshipment application in sub-rule (1) of rule 330 under Chapter XIV shall, *mutatis mutandis*, apply.”;

- (c) in rule 555, after the word “Operator”, wherever occurring, the brackets and words “(Off-dock Terminal)” shall be inserted;
- (d) in rule 556,-
  - (i) after the word “Operator”, wherever occurring, the words and brackets “(Off-dock Terminal)” shall be inserted; and
  - (ii) in clause (d), in sub-clause (ii),-
    - (a) after the word “discharge”, the words “ or remove” shall be inserted; and
    - (b) after the word “vessel”, the words “or premises” shall be inserted; and
- (e) after sub-chapter XIV, the following new sub-chapter alongwith Appendix-I shall be added, namely:-

**“Sub-Chapter XV  
Inter Port Movement of Cargo to Off-Dock Terminals**

**556A. Limitations.-** (1) Inter-port movement of import cargo destined for Off-dock terminals shall be allowed through authorized Bonded Carriers licensed by the Customs authorities under Chapter XIV of these rules.

(2) The cargo mentioned below shall not be allowed removal from port of entry to Off-dock terminals under these rules.-

- (a) transit goods under Chapter XXV of these rules;
- (b) the FCL transshipment goods distinctly manifested for inland Customs stations; and
- (c) the goods mentioned under rule 492.

**556B. Procedure for removal of import cargo to Off-dock terminals.-** (1) The consignments which are manifested for removal to Off-dock terminals shall be visible and accessible to Assistant or Deputy Collector Inter Port Movement (IP), MIS and Off-dock Terminals of the concerned Model Customs Collectorate on filing of IGM in PACCS by shipping lines or agents.

(2) After successful manifestation of an Index showing via port as Off-dock terminal, the system shall generate Customs release message for the Terminal Operator discharging the container who shall subsequently make it available to the Customs sealing staff after sending a 'pre Gate-out' message to Customs Computerized System along with relevant information including the name of the bonded carrier and the container number. This message shall also be visible to the Customs sealing staff.

(3) Thereafter, the bonded carrier shall load that container on authorized vehicle and report to the Customs sealing staff for sealing of the container. The Customs sealing staff after verifying that permission for transportation of cargo to the Off-dock Terminal has been allowed by the system, shall physically verify the particulars of the bonded carrier and the container number vis-à-vis the information received through the system, affix the PCCSS seal on the container and feed the sealing information and the vehicle registration number in the System.

(4) The sealing staff shall also generate and print copies of 'Transport Note', as specified in (**Appendix-I**) to this chapter, from the System, in triplicate. Each copy of the 'Transport Note' shall be signed by the Customs sealing staff and the bonded carrier or his representative. One copy of the 'Transport Note' shall be retained by the Customs sealing staff, the second copy shall be handed over to the driver of the vehicle who shall submit the same to the Gate-in staff at the concerned Off-dock Terminal and last copy shall be retained by the representative of the bonded carrier for his record.

(5) A system generated Customs Seal Verification Message (SVM) is communicated to the Terminal Operator on feeding of PCCSS seal information in the system. The Terminal Operator shall perform 'Gate-out' event only after receiving the Customs seal verification message. The Gate-out message shall be communicated by the Terminal Operator to the system which shall include the name of the bonded carrier, vehicle registration number, container number, shipper's seal number; PCCSS seal number and gross weight of the container; The Terminal Operator shall also hand over the weighment slip to the bonded carrier for record and onward presentation to the Customs staff posted at the Off-dock Terminal.

(6) The import containers moved out from the exit gate of the port of entry shall reach at the entry gate of the Off-dock Terminal within twenty four hours. The system shall block the bonded carrier in case of delayed receipt of cargo beyond the prescribed time limit.

(7) In cases where the Assistant or Deputy Collector (IP) finds no cogent reason for delayed receipt of the cargo beyond the prescribed time, he shall recommend necessary legal action against the concerned bonded carrier to Assistant or Deputy Collector Licensing.

(8) Flat-bed containers shall be used only for transportation of heavy packages, heavy coils, electric and telephone poles, heavy generators, boilers and other over-dimensional goods from port areas to Off-dock Terminals. Such goods shall be covered with tarpaulin in sound condition and a cable passed through its eyelets so

as to secure the goods to the satisfaction of the sealing staff of Customs. The customs seal shall then be applied to the ends.

**556C. Receipt of the departed cargo at Off-Dock Terminal.-** (1) On arrival of consignment at the Off-dock Terminal, the Customs sealing staff posted at the entry gate shall check the 'Transport Note' and weighment slip and shall verify the seal of the container and enter or record the same in the system.

(2) Upon receiving the cargo with seal intact, the Off-dock Terminal shall enter 'Gate-in' event in the system and conduct weighment of the cargo and also enter the same in the system.

(3) In case the Customs seal affixed on a container is found broken or tampered with, the respective container shall be examined 100% by the Customs staff in the presence of Off-dock Terminal Operator and a representative of the Bonded Carrier; an inventory of the goods contained in such containers shall be prepared and signed by all witnesses. This inventory shall form a part of the Goods Declaration (GD) filed subsequently for clearance purposes.

(4) In case, there is a difference or variation in gross weight recorded at port of entry *vis-à-vis* the weight found at destination Off-dock Terminal, the Assistant or Deputy Collector IP shall proceed against the carrier as per relevant law and rules. On the recommendations of Assistant or Deputy Collector (IP), Assistant or Deputy Collector MIS shall allow and enter such difference of weight in the manifest after payment of fine and penalty as per law and rules.

(5) In case no electronic acknowledgment of the receipt of cargo at off-dock Terminal is received after the lapse of 24 hours of its departure from the exit gates of the port of entry, the Customs Computerized System shall compile report of all such containers and generate an alert for the Assistant or Deputy Collector Import, Inter-Port movement (IP) and MIS of the Model Customs Collectorate having jurisdiction at port of entry and Off-dock terminal for action.

(6) The feeding of any amendment in Gate-in particulars at Off-dock terminal arising due to accident or break-down of the vehicle shall be carried out on approval from the Assistant or Deputy Collector IP.

(7) The Assistant or Deputy Collector IP shall carry out manifest clearance electronically on daily basis for closure of IGM lines and, if required, proceed against the concerned Shipping lines or their agents, bonded carriers, Terminals, Off-dock Terminals and other concerned as per provisions of the Act and these rules.

**556D. Responsibilities of the carriers.-** (1) Notwithstanding any other action taken under the law and the procedure under these rules, the Carrier shall bear all expenses incurred on re-stuffing or re-packing of the goods including the duty and taxes leviable on goods pilfered or damaged on way to or from the Off-dock Terminal under this procedure.

(2) The bank guarantee or Defense Saving Certificates submitted by the bonded carriers at the time of issuance of license under sub-rule (6) of rule 328 shall be taken into account for recovery of the amount of duties and taxes, fine and penalty, if any, involved on the cargo during the course of transportation from port of entry to Off-dock Terminal and *vice versa*, and in case of any eventuality like damage, pilferage, theft, fire, accident etc.

**556E. Violation of rules.** - In case of violation of these rules or any such violation is detected during inter port movement of cargo from port of entry to the Off-dock terminal, the carrier, the shipping lines or their agent and Off-dock terminal along with other concerned, shall be jointly and severally responsible for duty and taxes involved and the value diminished as a result of any damage or pilferage. They shall be liable to pay the duty and taxes as may be leviable on such goods in addition to any other action as is authorized under the Act or these rules.

APPENDIX-I  
[see rules 495 and 556B (4) ]

**TRANSPORT NOTE**

IGM No. \_\_\_\_\_ date \_\_\_\_\_ Index No. \_\_\_\_\_ Via Port \_\_\_\_\_  
(Information required against cargo destined for Off-dock terminal)

TP-GD No. \_\_\_\_\_ date \_\_\_\_\_ Destination Customs port or station \_\_\_\_\_  
(Information required for Transshipment Cargo)

Discharged from Vessel/ Voyage	IGM No. and Date	Index No.
Marks and No.	Container No.	Vehicle No.
Tare Weight of Conveyance	Gross Weight	Net Weight
Seal number of SHIPPER/ CONTAINER YARD	CCSU seal No.	Quantity
Description of Goods	Nature of Packing (Pallets, Packages, Cartons, Cases, Bags, Bales, Sheets, Pieces)	
Name/ Telephone number of the Bonded Carrier		
Certified that the details on this document are correct.	Certified that the above mentioned goods have been sealed in my presence.	Certified that the above mentioned goods have been received by Customs on _____ with seal intact.
Signature with date and Stamp of the Bonded Carrier	Signature with date and stamp of Customs CCSU Officer at Port of sealing	Signature with date and Stamp of Customs CCSU Officer at Port of destination or Off-dock terminal.”.

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**(Muhammad Saleem)**  
Secretary (Law & Procedure)