

Government of Pakistan
(Revenue Division)
Central Board of Revenue

Islamabad, the 31st March, 2007.

**NOTIFICATION
(CUSTOMS)**

SRO 286 (I)/2007.- In exercise of powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), the Central Board of Revenue is pleased to direct that the following further amendments shall be made in the Customs Rules,2001,namely:-

In the aforesaid Rules, for chapter XIV the following shall be substituted, namely:-

“CHAPTER XIV

TRANSSHIPMENT

326. Definitions.- In these rules, unless there is any thing repugnant in the subject or context,-

- (a) “Act” means the Customs Act, 1969 (IV of 1969);
- (b) “authorised representative of the carrier” means person(s) duly authorised by the carrier for submission of documents to the Customs and for carrying out all functions relating to transshipment of goods;
- (c) “carrier” means the Pakistan Railways, National Logistic Cell (NLC), Sambrial Dry Port Trust, Faisalabad Dry Port Trust, Multan Dry Port Trust or such other carrier as the Central Board of Revenue may approve from time to time and are duly licensed under Chapter VIII of Customs Rules,2001;
- (d) “Control requirements” means feeding of data into the CCSU computer system and its acceptance by the system, or alternatively the filling and signing of the paper based documentation for the sealing;
- (e) “conveyance and transport unit” means conveyance, vehicles and transport units used by the carrier for the transshipment of goods from port to another customs port or stations;
- (f) “Customs Container Security Unit (CCSU)” means the unit based in Custom House Karachi controlling the container sealing operations throughout Pakistan;
- (g) “Focal Point” means the location of the CCSU field unit for operating the application and removal of seals;
- (h) “focal point (Entry)” means the focal point where the goods arrive are sealed and seal is affixed for transit or transshipment to the upcountry dryport or customs station for checking and removal of seals at the focal point (exit);
- (i) “focal point (Exit)” means the focal point at destination where the seal is examined and checked for irregularities and removed;
- (j) “heavy or bulky goods” means any heavy or bulky object which because of its weight, size or nature is not normally carried in a closed vehicle or closed container;
- (k) “port” includes a customs-port and customs stations as defined in section 2 of the Act;
- (l) “prescribed time limit” means the time limit prescribed for the journey on the prescribed route;
- (m) “prescribed transport route” means the route prescribed for the transit/transshipment of goods;
- (n) “scanner” means the containerised cargo scanner located at ports for import/export cargo;
- (o) “transshipment” means the transfer of transshipment goods without payment of customs duties and taxes at port to carrier for carriage to another customs port or stations;
- (p) “transshipment goods” means goods brought into Pakistan which are to be transported from port to other customs ports or stations;
- (q) “transshipment permit” means the authorization granted by Customs (Import Section), for transshipment of goods;and
- (r) “transshipment manifest” means manifest to be prepared by the carrier in the prescribed form for submission to Customs Import Section, and to the appropriate officer of Customs at the customs ports or stations of destination.

327. Specifications of transport units.- (1) All transport units and conveyance used by the carrier for carrying transshipment goods shall be properly secured, riveted, locked and sealed.

(2) The transport units and conveyance used by the carrier shall be so constructed and equipped as to provide for the customs seals to be conveniently and effectively affixed thereon and containing no concealed space where any goods could be hidden.

(3) The vehicle, truck and trailer units shall have a permanently installed/fixed tracking device capable of showing the location of the said vehicle or trailer at any given time as well as a track of its route and stoppages etc. as and when required by the CCSU. The tracking device is not mandatory for the prime movers or tractors of articulated trailers or trailers.

(4) The transport units shall be free from all manufacturing defects so that no goods can be removed from or introduced into the sealed portion of the transport units without leaving visible traces of tampering or breaking of the Customs seal.

(5) All places, holds or provisions in the transport units capable of holding any goods should be readily accessible for Customs inspection.

(6) The transport units (trailer but not prime mover) owned or leased by the carrier shall be indelibly painted on all four sides with their colour and clearly indicating name of the carrier as well as Customs CCSU UAN phone number to report accidents or information

(7) The trailers or articulated trailers shall be individually registered with the vehicle registration authority

328. Conditions for qualifying as a bonded carrier and its operations.- (1) Transshipment shall only be allowed if the bonded carrier possesses a fleet of minimum twenty five registered vehicles in his name or company or are leased by them. The bonded Carrier will be allowed to use only such vehicles/trailer units which have a permanently installed/fixed tracking device of a reputable company. The Customs staff shall verify the satisfactory working of the tracker and the identity of the vehicle used by the bonded carrier for transshipment of consignments, as well as the road worthiness of the vehicle/trailer/prime mover and registration number and other particulars of the vehicles.

(2) Bonded carrier licence shall be issued by the Collector of Customs (Appraisalment), Karachi, for a period of one year on the recommendation of constituted team of Collectors comprising Collector of Customs (Appraisalment, Preventive and Port Qasim), after completion of formalities under the Customs Rules, 2001. The licence may be revoked at any time by the licensing authority

(3) Registration of the carrier under the Companies Ordinance, 1984 (XLVII of 1984), and with Chamber of Commerce and Industry, and Transporters' Association.

(4) The applicants shall possess National Tax Number under the provisions of the Income Tax Ordinance, 2001 (XLIX of 2001).

(5) The permission granted for bonded transportation would be non-transferable and shall not be allowed to be used by any sub-contractor.

(6) The applicants shall deposit a bank guarantee or Defence Saving Certificates etc., or a mix of such securities for five million rupees with the concerned Collector of Customs to safeguard Govt revenue. The Collector of Customs, if not satisfied with this condition, alone may subscribe the system of revolving insurance guarantee keeping in view the huge amount of duty and taxes involved in transportation of bonded cargo to up-country dry ports. The amount of bank guarantee or Defence Saving Certificates shall be forfeited apart from other consequential penal action under the Act, and the rules made thereunder, if the bonded carriers misuse the facilities of the transshipment of the imported goods.

(7) The registered vehicles of one bonded carrier shall not be allowed to be operated by an other bonded carrier for the transshipment of cargo to upcountry Dry Ports.

(8) All the Bonded Carrier Permit holders be required to obtain and possess Customs clearing and forwarding license.

329. Responsibilities of the Carriers.- (1) Prior to submission of application (**Appendix-I**) for transshipment, the carrier shall satisfy himself that the actual description, quantity, quality and weight of the goods under transshipment are as per declaration in the IGM of the vessel. In case any misdeclaration or substitution is found at subsequent stage, the carrier shall be held responsible under sections 32 and 121 of the Act.

(2) The carrier shall be responsible and bound to carry the goods to its destination without any delay and with utmost haste. The carrier shall also be bound to deliver the bonded cargo to its destination within the prescribed time-limit, using the transport route, as may be prescribed by the Board, from time to time.

(3) The delay in delivery from the stipulated time or deviation from the route will require a written explanation from the carrier to customs authorities and may entail revocation of license and an administrative fine as may be prescribed by the Board, in addition to other action under the Act.

(4) The carrier, except Pakistan Railways and National Logistics Cell, shall submit to the Assistant Collector (Imports Section) a revolving insurance guarantee in the prescribed form (**Appendix-II**) from an insurance company of repute covering all types of risks detrimental to the Government revenue involved in the transshipped goods along with general undertaking in the

prescribed from (**Appendix-III**) binding themselves to transship the goods safely and securely as per this procedure. The insurance guarantee shall be issued by an insurance company having paid up capital of not less than one hundred million rupees and duly registered with the Controller of Insurance, Ministry of Commerce.

(5) The carrier, except Pakistan Railways and National Logistics Cell, shall submit a list of transport units owned or leased along with a copy of lease agreement for transshipment purposes to the Assistant Collector (Import Section). This list shall indicate registration number, engine and chassis number, make, model, tare or weight and be accompanied with photographs of each vehicle showing both sides, front, rear as well as chassis number. In case of leased vehicles the period of lease of the vehicle with address and national identity card number of the lessor. The lessor as well as the lessee will provide an affidavit that the said vehicle is owned by the lessor and not leased to any other person or carrier or bonded carrier.

(6) The Assistant Collector (Imports Section) shall issue permit (**Appendix IV**) for transport units which shall be treated as consolidated registration with Customs House. This permit shall always be available with the driver of the conveyance while taking delivery and transporting the transshipment goods.

(7) The carrier shall be responsible for transporting the transshipment/transit goods through the routes and within the time limits specified by the Board from time to time. In case some route is closed or cannot be used for any reason, the bonded carrier shall make an application to Assistant Collector (Imports) for permission to use the alternate route mentioning the alternate route to be used and the time to be consumed by using the alternate route.

(8) In case of any accident enroute which may cause delay in the delivery of goods beyond the specified time, the nature of accident, exact time and place of accident alongwith complete detail of the carrier shall be communicated to the CCSU telephonically or to the nearest Customs or Sales Tax Collectorate or station.

330. Receipt and processing of Transshipment documents.—(1) The carrier shall apply to the Assistant Collector for issuance of “Transshipment Permit” in the form as per **Appendix-I**.

(2) The application shall be filed in the Customer Service Centre (CSC), or if system is not computerised in the concerned Collectorate then in import section.

(3) If particulars declared in transshipment application and the particulars declared in the Import General Manifest are coincided, the computer shall automatically generate a Transshipment Permit in quintuplicate. In case the application is to be processed manually then the same principle of coincidence would be applied manually before issuing the Transshipment Permit.

(4) If the particulars of the transshipment application and the particulars of the consignment in Customs record do not coincide, the representative of the bonded carrier will make an amendment application in the prescribed form to the person incharge who on payment of the prescribed fee, shall allow the required amendment in the application.

(5) Transshipment of imported cargo (including unaccompanied baggage) to the up-country ports shall invariably be allowed in line with the provisions of section 121 of the Act through bill of lading. Transshipment may be allowed on the application filed by the authorized representative of the approved carrier, if the address of the party to be notified is of an up-country destination or the marks and numbers on the Bill of Lading indicate an up-country destination irrespective of the place of issue of import licence or of opening of letter of credit subject to the satisfaction of the Collector.

(6) The original copy of the permit shall be furnished to Assistant Collector (Import), at the port of disembarkation, the duplicate shall be retained by the Transshipment Section at the port of embarkation. Triplicate, quadruplicate and quintuplicate copies shall be handed over to the representative of the carrier. Triplicate copy shall be retained by the customs staff at the time of clearance of the conveyance from the port of embarkation, quadruplicate and quintuplicate copies shall be handed over to the bonded carrier for accompanying the conveyance. The quadruplicate copy shall be produced to Assistant Collector (Imports) at port of disembarkation, the quintuplicate copy will be retained by the bonded carrier for record.

(7) No application covering more than one consignment (destined for different customs ports or stations) shall be entertained.

331. Goods be transhipped in containers.- In order to facilitate the Bonded Carriers for transportation of loose transshipment cargo to up-country Dry Ports, the following procedure shall be observed, namely:-

- (a) The Bonded Carriers are authorised 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 to up-country Dry Ports subject to the following conditions namely:-
 - (i) the carrier shall obtain prior permission with container number from the Import Section for use of the empty container(s) in order to avoid manifestation of one container in different places;
 - (ii) at the time of stuffing or sealing of loose transshipment cargo, verification of marks and number, and number of packages as per declaration in the Transshipment Permit shall be ensured by means of inspection by the examining officer that the container is found to be empty and also recording date and time of dispatch of container and endorsement to this effect shall be made on the Transshipment Permit.

The stuffed container(s) shall be sealed by the CCSU at the respective focal point as per procedure prescribed by the Board;

- (iii) in case of exceptional cases, if any problem is faced for stuffing of any goods in container the carrier shall approach the concerned Assistant Collector (Customs) who may allow transshipment of such goods in loose form subject to additional conditions, sealing requirements and safeguards, as he deems appropriate;
 - (iv) the container(s) shall be allowed to be removed from Port area after the issuance of Removal Memo by the designated staff entrusted with the job of delivery showing the number of container(s) along with detail of the consignment stuffed therein as well as the usual delivery documents, and the sealing by the CCSU or authorised person; and
 - (v) the Bonded Carriers shall submit prescribed certificate in duplicate (**Appendix-V**) duly completed and signed for each container to the appropriate officer of customs at destination. After receipt of the consignment at Dry Port, a copy of the said acknowledgement in duplicate shall be produced within the period of twenty days; and
- (b) The following goods, subject to sealing requirements as per the procedure prescribed by the Board for sealing, may be transhipped in loose condition of 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 importers;
 - (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 [to be determined by Assistant Collector (Wharf), on case to case basis].

332. Transshipment of vehicles.- (1) Prior to obtaining Transshipment Permit for transshipment of vehicles the carrier shall get the vehicle examined by Customs staff of the concerned shed and get the examination report endorsed on reverse of the application as per following procedure, namely:-

- (a) the carrier shall prepare documents for transshipment of vehicles to dry ports as usual and before presenting the same in the Import Section, shall get the vehicles examined by the Customs staff of the concerned shed. The examiner shall examine the vehicles as per the procedure laid down for examination and endorse examination report on the reverse of all copies of transshipment permits. The examination report shall contain following information in respect of each vehicle, namely:-

	Description of vehicles	Fittings	Findings
	(1)	(2)	(3)
1.	Make or Model	1. Air-conditioner, complete or in CKD condition.	Yes/No
2.	Type	2. Power steering	Yes/No
3.	Chassis No.	3. Radio	Yes/No
4.	Engine No.	4. Tape Recorder or Deck	Yes/No
5.	Capacity	5. Heater	Yes/No
6.	Year of manufacture	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	Yes/No
		18. Matching Bumper	Yes/No
		19. Power Window	Yes/No
		20. Any other additional accessories	Yes/No
		21. Any other additional	Yes/No;

Information

- (b) 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;
- (c) After permission for transshipment is granted and the vehicle actually leaves the port, the Superintendent (Imports) shall send one copy of the Transshipment Permit along with other documents through registered post to the respective dry port;and
- (d) The representative of the Bonded Carrier will bring the transshipment documents to Customer Services Centre or the Import Section attached with a service coupon.

333. Goods not permitted for transshipment.- The following goods shall not be allowed transshipment to up-country customs port or stations, namely:-

- (a) spirits, as defined in Chapter 22 of the First Schedule to Act;
- (b) dangerous drugs, as defined in the Dangerous Drugs Act, 1930 (II of 1930);
- (c) narcotic drugs and psychotropic substances in terms of Headings No.12.07, 13.02, 29.04, 29.22, 29.23, 29.25, to 29.27, 29.35 and 29.42 of the First Schedule to the Act;
- (d) explosive, as defined in the Explosives Act, 1884 (IV of 1884); and
- (e) arms and ammunition and parts thereof, as defined in the Arms Act, 1878 (XI of 1878).

334. Fixation of seal by Customs Container Security Unit staff or authorized person.- (1) All transport units carrying transshipment goods shall be allowed clearance from the area of delivery on sealing by Customs Container Security Unit staff or authorised person as per the procedure prescribed by the Board for Sealing of Containers except in case of over-dimension cargo, notified heavy cargo and goods to be transhipped by Pakistan Railways as allowed by the Assistant Collector in charge.

(2) The container and vehicle shall be sealed with prescribed security and unbreakable seals with progressive serial number by the CCSU or authorised person at the focal points (entry), on first come, first served basis.

(3) In addition to the above mentioned sealing, a wire seal will be used to hold together the locking bolts of the containers and numbered adhesive tapes will be used on joints where doors of containers close on top and bottoms of the doors and on the hinges.

(4) The open containers and flat bed trailers shall be covered with tarpaulin in sound condition and a cable passed through the eyelet's so as to secure the goods to the satisfaction of the Customs staff and seal shall then be applied to the ends.

(5) On focal points where the computerized sealing system of CCSU is not yet in place the CCSU staff or authorised person shall issue a sealing certificate in quadruplicate (**Appendix-VI**) upon sealing each container, (in the presence of designated examining officer if required), in accordance with the procedure prescribed by the Board.

(6) The original copies shall be retained by the person authorized for sealing, the duplicate shall be collected by the concerned examining officer after physical verification that the seal with progressive serial number has been fixed and all entries have been made in the certificate of sealing, the triplicate and quadruplicate copies shall be carried by the driver of the conveyance to the Customs Port or Stations of destination.

(7) Upon safe arrival at the destination, the CCSU shall inspect the seal at the focal point (exit) in the presence of driver of the vehicle, prime mover or representative of railways to verify the security of the cargo and intact condition of the customs seal and other seals if applicable

(8) In case the CCSU or authorised person finds the seal broken or tampered with, or finds the security of the cargo/container compromised in any way detrimental to the revenue, or safety or anti narcotics or anti terrorism concerns, the matter shall be reported to the Incharge CCSU as per procedure prescribed by the Board as well as the concerned Assistant Collector of destination for necessary action. Such container shall be de stuffed/ re stuffed only in the presence of authorised officer of Customs of the concerned customs station.

(9) In case the vehicle, trailer, prime mover or railway wagon or train meets with an accident or breakdown that has caused or may cause the security and safety of the bonded goods to be compromised, the driver of the vehicle/representative of the carrier will immediately inform the CCSU for necessary action as per the procedure prescribed by the Board.

- (i) The carrier shall bear all expenses incurred on restuffing or repacking of bonded goods pilferaged or damaged.
- (ii) the carrier shall approach the nearest officer incharge of Customs, Federal Excise and Sales Tax office for witnessing the shifting of goods in another transport unit if necessitated. The carrier shall shift the transshipment goods or container in the other transport unit in the presence of the officer authorised by the said office. The officer incharge 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 authorised person.

335. Clearance of goods from port.- (1) The authorized representative after completing formalities relating to the port area and on payment of all the dues or charges to the concerned department shall take the transshipment permit to the concerned shed or plot of the container operator for taking delivery of the consignment.

(2) The carrier shall ensure that no goods having marks and numbers or packages etc., different from the one indicated in the Transshipment Permit and Manifest are loaded for transshipment. In case of any discrepancy, the carrier shall report this matter to the concerned Assistant Collector for further orders.

(3) All conveyance carrying transshipment goods shall invariably be weighed at the Port weigh-bridge and the report of the same be provided in carrier manifest and weight slip be attached with the carrier's manifest. In case there is plus variation upto five percent or five hundred kilograms whichever is less, in the declared weight and the ascertained weight, the transshipment may be allowed subject to the satisfaction of Collector.

(4) Hundred per cent weighing and two per cent random physical examination to be ordered by Collector of Customs of suspected consignments at the port of transshipment in presence of bonded carrier be allowed and in case of mis-declaration of description or weight, warranted action shall be initiated.

(5) The carrier shall ensure that goods relating to only one specific customs station are loaded on one conveyance.

(6) 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.

336. Manifest of the carrier.- (1) After taking delivery of goods from the Port and loading thereof on the conveyance, the carrier shall prepare carrier's Manifest (**Appendix-VII**) in quadruplicate for each transport unit.

(2) The carrier shall forward original copy of the manifest to their office at destination for supplying to the concerned officer of the customs port or station. The duplicate copy of the manifest shall be retained by Customs staff posted at exit gate while allowing removal of the conveyance from that area. Triplicate copy shall be given to the driver of the conveyance who shall hand over the same to the earlier at the customs port or station of destination. The carrier shall retain the quadruplicate copy for their official use.

(3) On the day following the date of clearance of transshipment goods from the port, the carrier shall submit customs port or station(s)-wise consolidated manifest (**Appendix-VIII**) of consignments to the Import Section who shall enter the particulars in computer for subsequent scrutiny. The carrier shall get this consolidated manifest cleared within twenty days from Import Section certifying that all the consignments covered under the manifest of that period have safely and securely reached and delivered at the concerned customs port or stations.

(4) The import section shall carry out the job of manifest clearance in the computer on daily basis and provide to the concerned Assistant Collector with a list of Transshipment Permits the consignments of which have not been delivered at the customs ports or stations within twenty days.

(5) No further transshipment permit shall be allowed to a carrier till a certificate from customs ports or stations of destination is produced for receipt of earlier consignments transhipped twenty days ago.

337. Checking of conveyance enroute.- An officer of Customs or Federal Excise and Sales Tax, not below the rank of Deputy Superintendent, may, on reasonable suspicion regarding substitution or attempt of substitution of goods, or interference with the container and cargo contained therein which may in any way be detrimental to the revenue, or safety anti narcotics, anti terrorism concerns by tampering seals or containers while the conveyance is en route, shall inform Incharge CCSU about his suspicion and on receiving specific permission of Incharge CCSU or Collector of Customs in whose jurisdiction the goods are present are to be intercepted and check that the rivets, locks, seals, and labels of the transport unit and the container are intact. Report of such re-checking shall invariably be sent to CCSU by the concerned Collectorate by fax/e-mail/courier as well as telephonically within six hours of such interception.

338. Procedure at customs port or stations of destination.- (1) On arrival of transshipment goods at the customs port or station(s) of destination, the seal of the container or inventory of goods, in case of over-dimension cargo, shall be verified jointly by CCSU and the carrier as per the procedure prescribed by the Board. This verification shall be endorsed on the relevant column of carrier manifest.

(2) In case the over-dimension cargo does not tally with the inventory sheet of the Port, the matter shall immediately be brought to the notice of Collector concerned and Collector of Port of Transshipment.

(3) Customs examination of container with broken or tampered seal shall be conducted in the presence of representatives of carrier who shall sign the report pertaining to shortage, substitution or damaged goods.

339. Time limit for transshipment of goods.- (1) All goods for which transshipment permit has been issued will reach the customs port or stations of destination within seven days of the date of issue of transshipment permit.

(2) If there involves unavoidable delay in the transshipment of any goods the carrier shall make a request with specific reason to the concerned Assistant Collector for extension in the prescribed period. 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 concerned Assistant Collector finds no cogent grounds for delaying transshipment, the already issued transshipment permit shall be cancelled.

340. Contravention of this procedure.- Contravention of any of the provisions of these rules shall be deemed contravention of Chapter VIII of the Customs Rules, 2001 and sections 32, 121 of the Act and the carrier shall be liable to penal action under the relevant provisions of section 156 thereof and other relevant rules.

Appendix-I

[see rules 329 and 330]

1. Name of Carrier _____ _____ 2. T.P. application No. ____ 3. Delivery Order No. ____ 4. Name of Dry Port: ____ _____	TRANSSHIPMENT PERMIT 5. Importer's name and address _____ 6. N.T. No. _____ 7. Import Registration No. _____ 8. Consignors name and address _____ 9. C&F Value: _____ 10. L.C. No. with date _____	11. Machine No. with date _____ 12. T.P. No. with date _____ (allotted by Customs House) _____ 13. Signature and Seal of the authorised officer of Customs House.
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14. Vessel	15. IGM No. & date	16. Index No.	17. B/L No. with Date	18. Port of Shipment of Goods with Country	19. Gross Weight	20. Net weight

21. S.No	22. Marks & Nos.	23. PCT Heading	24. Description with specification of goods (each item to be detailed separately)

25. Quantity with unit	26. Origin Code Country of Origin	27. Total No. of Containers	28. S.No. of containers	29. Seal No. affixed by Customs/ Contractors.

30. It is requested that the transshipment may be allowed. We declare that the details given above are true and complete. In case of any incorrect declaration in invoice/other documents regarding value, weight, quantity, quality and description unearthed at any stage before landing of goods at destination, we undertake to inform the Customs House on priority. In case of damage/pilferage/accident/ breakage of seals etc, we undertake to inform the Customs House, Karachi and Customs authorities at Customs stations of destinations and area of occurrence and to get the goods examined and containers etc re-sealed by the customs authorities. Signature of authorised officer/nominee of carrier	31. Documents to be attached. Undertaking of the importer Indent/Proforma invoice Commercial invoice. Packing list. Bill of lading. Letter of credit.
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32. Remarks	33. Goods/ container received intact. 34. Signature and seal of customs officer of relevant Dry Port.
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Appendix-II
[see rules 329 (4)]

SUBJECT: REVOLVING INSURANCE GUARANTTEE NO. _____ DATED _____ FOR
RS. _____ EXPIRY DATE _____

Whereas in accordance with the Public Notice No. _____ dated _____ issued by the Collector of Customs (Appraisement), Customs House, Karachi, vide C.No. _____ dated _____ to M/s _____ to act as approved CARRIER in terms of the above public notice for transshipment of transshipment goods from Karachi Port to other customs stations throughout the country, We M/s, _____ - do hereby bind ourselves and our heirs, successors and assignees jointly and severally with the President of Pakistan to pay to the Collector of Customs, (Appraisement) any amount payable as Customs duty, sales tax, surcharges regulatory duty or any other levy at the time at the time in-force in addition to fine and penalties which may be imposed by the said Collector for contravention of the conditions contained in the said public notice by the said carrier as referred herein above.

Now the condition of this guarantee is such that if M/s _____ fails to discharge their responsibilities in the light of the said public notice in any manner whatsoever and in default falls to pay the amount of duties and taxes etc in addition to fine and penalties which may be demanded by the Collector of Customs. We, M/s. _____ or their successor shall pay to the Collector of Customs, Karachi the demanded amount within 15 days from the date such demand is raised by the Collector of Customs, falling which a compensation at the rate of 20% per annum shall be paid - ipso facto - from the date when the actual demand is made by the Collector of Customs, Appraisement.

This guarantee shall remain in force till the above mentioned liabilities of the carrier are completely discharged to the entire satisfaction of the Collector of Customs Appraisement.

It is also specially agreed that the above guaranteed amount may be recovered under section 202 of the Customs Act, 1969, and rules, made thereunder in case the insurance company fails to pay the said amount of revenue.

This Revolving Insurance Guarantee is in accordance with the Public Notice No. _____ dated _____ issued by the Collector of Customs Appraisement.

Appendix-III
[see rules 329 (4)]

TRANSSHIPMENT MENIFEST No. _____ NAME AND ADDRESS OF THE SHIPPING AGENT

FROM _____ TO _____
Name of ship _____ voyage No. _____

with _____ Cargo Date of sealing _____ shed and date _____ Relevant
OM No. and date _____

S.No.	B/L No.	No. of nature of packages e.g cases cartoons, bags, bales, pieces	Marks and number	Description of goods	Name and address of consignee/ importer.	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Entry in words permitted on _____ A.M.

P.M

We do hereby declare that this manifest contains to the best of our knowledge fell and true account of all goods imported by M/s _____ into the Port of Karachi for transhipment the customs port of destination.

ASSISTANT COLLECTOR OF CUSTOMS FOR IMPORTS
[TRANSSHIPMENT]

Cleared on _____
Dated _____

ASSISTANT COLLECTOR OF CUSTOMS FOR EX-AUDIT

We do hereby declare that we have made satisfaction over the goods as entitled on conditions	The goods declared on the obverse excluding the following have been loaded into Wagon
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described in column.	No..... it is request that these may be allowed to be transhipped.
CARRIER IN OUR PRESENCE PORT AUTHORITY	SHIPPING AGENT CARRIER

Transshipment allowed. The said wagons has also been sealed by me with Customs Transshipment Seal No. _____

OFFICER OF CUSTOMS

CARRIERS IMPORT MANIFEST

No..... Dated..... From
.....To.....

The undermentioned goods have been deposited by Railway..... No._____ duly verified /checked and sealed with Customs and Railways seals to the customs ports of _____.

S.No.	Relevant TMS No. & date	No. and nature of packages e.g. cases, cartoons, bags, bales, pieces, etc.	Marks and numbers	Description of goods	Name and address of importer consignee	Rotation No.	Name of Customs House Agent.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Year Bill of entry No. Date	No. of package Delivered	Discharged	Account to be for	Remarks
(9)	(10)	(11)	(12)	(13)

We hereby declare that the Carrier's Manifest contains to the best of our knowledge-full and the account of all transshipment goods according in the description given above. It is further stated that the rivets and locks are secure and that all Customs and Railways seals of fastening affixing are intact.

Entry in word permitted _____ (A.M/ P.M).

Assistant Collector of Customs for importers.

CARRIER

2. Certified that Railway wagon given are secure and etc. reveted, locked and with customs and Railways Seals and Cleared on _____

OFFICER OF CUSTOMS
ASSISTANT COLLECTOR OF CUSTOMS FOR EX-AUDIT.

Appendix-IV
[see rules 329 (6)]

Government of Pakistan
Collectorate of Appraisalment
Customs House,
Karachi

No.

Dated _____

SUBJECT: PERMIT FOR REGISTRATION AS PRIVATE BONDED CARRIER

In terms of para 4(6) of Customs House, Karachi Public Notice Order No.____ (A), the vehicles indicated in attached list are hereby registered for transshipment of import goods to upcountry Customs ports for a period of six months ending _____. The Customs House, however, reserves the right to revoke/suspend this registration fully or partially without prior notice at any time during the period of its validity.

ASSISTANT COLLECTOR
(Import Section)

Encl: Certified list of vehicles.

Appendix-V
[see rules 331(a) (v)]

CERTIFICATE

This is to certify that following LCL cargo have been destuffed in container No._____ Seal No._____ Vehicle No._____.

S.No.	TP Machine No.	No. of Pkgs	Marks & Number	Destination
(1)	(2)	(3)	(4)	(5)

Above T.P consignments have been stuffed/sealed after verification of Number of packages/Marks & Numbers as declared in T.P and Bill of Lading.

(Name & Signature)
with stamp
Examining Officer
at Karachi Port

Acknowledgement Receipt

Certified that the above said goods cleared from KPT have safely and securely received and delivered with seals of the container intact as the Dry Port.

CUSTOM OFFICER
AT DRY PORT

Appendix-VI
[see rules 334 (5)]

Serial No.

CUSTOMS CONTAINER SECURITY UNIT

DESTINATION _____ **CERTIFICATE OF SEALING CONTAINERS ETC.**

Carrier : Railways/NLC/S.D.P.T/M.D.P.T./M.T.I./Other _____

T.P. APPLICATION/ ATTI NO. _____

CUSTOM TP/BILL OF ENTRY NO.

PARTICULARS OF DESPATCH AND RECEIPT

DESPATCH AND SEALING	Customs Seal No.	Container No.	Truck No./Trailer	RECEIPT AND DESEALING
----------------------	------------------	---------------	-------------------	-----------------------

			No./ Railway Wagon No.		
DATE	TIME			DATE	TIME

Signature of Person Receiving Copy
been found intact /

Certified that the seal affixed to container / wagon No. has

Customs CCSU Officer at Sea Port _____

NOTE: IN CASE A SEAL IS FOUND BROKEN OR TAMPERED WITH AT DESTINATION THE ABOVE CERTIFICATE WILL NOT BE GIVEN INSTEAD THE MATTER WILL BE REPORTED TO INCHARGE CCSU & ALL CONCERNED INCLUDING THE DEPUTY/ASSISTANT COLLECTOR OF CUSTOMS AT DESTINATION

Appendix VII
[see rules 336 (2)]

CARRIER MANIFEST

No. _____
Date: _____

T.P NO. _____ T.P. DATE _____ DRY PORT _____

Discharged From Vessel/Voyage	IGM No. and Date	Index No.
Marks and No.	Container No.	Vehicle No.
Tare Weight of Conveyance	Gross Weight (MT)	Net Weight (MT)
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 Cleaning Agent at ARRIVAL Port	Name & telephone No. of Clearing Agent at Destination Port	
Certified that the Details on this Document are correct	Certified that the above mentioned goods have been sealed and Transhipped in my presence	Certified that the above mentioned goods have been received by Customs on _____ with seal intact
Signature with date and Stamp of Transporter	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

Appendix-VIII
[see rules 336 (3)]

Carrier _____

No. _____

Customs Port _____

Dated _____

A. CONSOLIDATED MANIFEST FOR GOODS TRANSHIPPED FROM PORT OF ARRIVAL

It is hereby declared that the following import goods/containers has been cleared from _____ for transhipment to Customs Port _____ on _____ with CCSU seals:-

T.P.NO. & DATE	CARRIER MANIFEST NO. & DATED	DUE DATE OF RECEIPT AT DRY PORT	NAME OF IMPORTER
1	2	3	4

- 1.
- 2.
- 3.

DESCRIPTION OF GOODS	QUANTITY	ACTUAL DATE OF RECEIPT AT DESTINATION PORT
5	6	7

- 1.
- 2.
- 3.

Signature & Stamp
of the Carrier

B. CERTIFICATE FOR SAFE DELIVERY OF TRANSHIPMENT GOODS

Certified that the goods covered under the above T.Ps cleared from KPT have safely and securely reached and delivered at Dry Port except the ones relating to T.Ps at Serial No. _____ above.

Signature & Stamp
of the authorized officer of Customs
Customs Port _____”

Dated _____

[C. No.10(18)L&P/02/2]-13/07

(MIRZA MUBASHIR BAIG)
Secretary (Law & Procedure)