

Government of Pakistan
(Revenue Division)
Federal Board of Revenue

Islamabad, the 10th December, 2009.

**NOTIFICATION
(CUSTOMS)**

S.R.O.1091(I)/2009.- 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 amendment shall be made in the Customs Rules, 2001, namely:—

In the aforesaid Rules, in Chapter XIV, after rule 339, the following new rules shall be inserted, namely.-

“339A. Transshipment of cargo, unaccompanied baggage from airport of first arrival to destination airport - Definitions.— In these rules, unless the content otherwise requires—

- (a) “airline” means aircraft bringing the goods from foreign destination to airport of arrival;
- (b) “airport of first arrival”, means that International Airport in Pakistan where goods arrive directly from an overseas destination;
- (c) “bonded airline” means aircraft which takes goods in transit through air from airport of arrival to destination airport. The requirement of licensing of the airline as bonded carrier is relaxed as has been done in the case of Pakistan Railways;
- (d) “cargo manifest” means manifest of goods meant to be transshipped from one airport to another by air;
- (e) “destination airport” means that airport in Pakistan where goods are intended to be transported for customs clearance;
- (f) “goods” means commercial cargo and unaccompanied baggage;
- (g) “heavy, bulky or oversized goods” means any heavy, bulky or oversized object which because of its weight, size or nature can not be scanned through a scanning machine available at airport;
- (h) ‘PCCSS’ means Pakistan Customs Container Sealing System; and

- (i) “transshipment” means transfer of International commercial cargo or personal unaccompanied baggage from International Airport of first arrival to the destination International Airport within the country without customs clearance. This transfer shall involve unloading of goods from one aircraft and its loading on another aircraft after completion of air transshipment related customs formalities at airport of first arrival. The two aircrafts may or may not be of the same airlines.

339B. Processing of ATP at airport of first arrival.– (1) Transshipment shall be allowed for the airport of final destination mentioned in the airway bill on Goods Declaration (GD)/transshipment application-cum-cargo manifest to be filed by the authorized representative of the airline. Each airline shall file air transshipment permit, therein after called ATP, electronically in one Customs System. The System shall generate an ATP (Air TP) number and date.

(2) The concerned airline shall submit GD/TP Application cum cargo manifest in triplicate (original, duplicate and triplicate) for transshipment of goods to the designated officer of customs at the first airport of arrival of imported cargo who shall assign a unique number to the GD/TP application.

(3) The Customs officer shall ensure that the particulars declared in transshipment application-cum-cargo manifest and the particulars declared in the Import General Manifest (IGM) shall match.

(4) GD/ATP, bearing system generated ATP number and date shall be submitted to the designated customs officer of the airport of arrival for transshipment of goods.

(5) GD/ATP shall consist of four copies i.e. one each for customs at airport of first arrival, customs at destination airport, importer and airline.

(6) For each airway bill one GD/ATP shall be filed.

(7) The Customs officer shall allow ATP only when the address of the consignee declared on airway bill indicates an upcountry address as well as destination airport and the ATP is being filed for such destination airport which is nearest to that address.

(8) ATP shall be out of charged by designated Customs officer at airport of first arrival subject to the following conditions, namely:-

- (a) after ensuring that PCCSS officer has sealed the container or consignment and seal information has been fed in to the system;

- (b) scanning of the goods, other than heavy, bulky or over sized goods, has been done by customs at the airport of first arrival and duly signed customs advice incorporating outcome of scanning is prepared;
- (c) ensuring that airline has prepared cargo manifest in quadruplicate indicating each ATP relating to that flight for submission before the customs at airport of destination in the following format, namely:-

Sr.No.	Airway bill no. and date	ATP No. and date	Description of goods	Packages	Weight	Seal number	Name of importer	Address of importer

- (d) ensuring that the customs advice is faxed to the concerned Collectorate on the same day for their information and necessary action;
- (e) goods relating to out of charged ATP shall be allowed to be loaded on the aircraft;
- (f) the transshipment from one airport to another shall be allowed by an officer not below the rank of an Assistant Collector. In case there is suspicion that transshipment facility is being misused or prima-facie declaration is not correct with reference to description, weight, quantity etc, the Assistant Collector at airport of first arrival may examine the goods and record examination report on GD/ATP;
- (g) after allowing transshipment, the original copy of the TP application shall be retained by the customs staff at the airport of arrival, the duplicate copy shall be forwarded with the goods to the Assistant/Deputy Collector of Customs (AFU) at airport of destination and the triplicate copy shall be retained by the airline for their record;
- (h) the Customs staff at the airport of arrival, supervising the transshipment, shall deliver the retained original copies to import or transshipment section, AFU against proper acknowledgement on daily basis;
- (i) the Import/Transshipment section shall maintain airport wise record of original T.Ps, feed the information in PRAL system and forward online particulars to the respective Assistant or Deputy Collector of Customs of airport of final destination of cargo; and
- (j) the transshipment permit shall cease to be valid if the cargo pertaining to the same is not transshipped within three days of its issuance. In case of unavoidable delay, the airline shall make a request with specific reasons to the concerned Assistant Collector for extension in the prescribed period. In case where the concerned Assistant or Deputy Collector (AFU) finds cogent grounds for delaying transshipment, he may decline the request.

339C.-Procedure at airport of destination.- (1) On arrival of transshipment goods at the customs airport of destination the concerned representative of the airline shall submit the duplicate copy of transshipment application-cum-cargo manifest to the designated officer of Customs who shall verify the customs endorsement of the airport of

first arrival and shall tally the cargo with the particulars contained in the transshipment application-cum-cargo manifest.

(2) The airline shall submit the cargo manifest to the PCCSS officer at destination airport. The customs officer shall perform the following jobs, namely:-

- (a) shall receive each ATP through 'One Customs System' and shall also enter the sealing information in the system; and
- (b) shall receive the goods in case the ATP and sealing information gets fed into the system satisfactorily and no discrepancy is observed.

(3) If seal is not found intact or there is any discrepancy in weight or there are reasons to doubt the integrity of the seal, a discrepancy report shall be entered into the system. The goods in such cases shall be recommended by PCCSS officer for cent per cent examination.

(4) The Assistant or Deputy Collector of Customs (AFU) at destination airport shall confirm the arrival of transshipment goods to the Assistant or Deputy Collector of Customs (AFU) of airport of first arrival through the PRAL system on the same day.

(5) The importer will file GD for clearance of each ATP consignment. The system shall not allow filing of GD in case there is no matching information of the corresponding ATP. The Customs staff at airport of first arrival and destination airport shall also cross check the dispatch and arrival of goods after every fourteen days and report the cases of missing consignments, if any, to the concerned Collector of Customs for initiating action under the law against the domestic carrier airline or consignee.

(6) The further processing shall then be done as per procedure at AFU/UAB of destination airport.

(7) The TP section (AFU) shall carry out the job of manifest clearance in the computer on daily basis and provide the concerned Assistant Collector the list of transshipment permit the acknowledgement of which have not been received within three days. No further transshipment permit shall be allowed to an airline till the TP acknowledgement status of all TPs issued fourteen days ago is updated.

339D.- Monitoring and reconciliation.- (1) 'One Customs System' shall automatically generate a report on daily basis showing details of transshipment goods in respect of which ATP was filed and sealing information was fed at airport of first arrival but have not been received at the destination airport within twenty four hours.

(2) The System shall block the airline from further processing of ATPs in case any ATP goods are not received at the destination airport within prescribed time limit.

(3) PCCSS, Headquarter shall also generate a report at the end of the month, showing details of ATP packages sealed by PCCSS officers and removed from airport of first arrival but the computer record does not confirm de-sealing at the destination airport of such ATP packages, and put up to the concerned Collector of Customs for necessary action.”.

[C. No.10(18)L&P/02]

(Khalid Hussain Jamali)
Secretary (Law & Procedure)