

**GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
CENTRAL BOARD OF REVENUE**

C. NO.1(1)S(T&W)/99

Islamabad, the 23rd August, 2001

Customs General Order No. 8/2001

Subject: PERMISSION FOR REGIONAL TRANSSHIPMENT OF CHEMICAL FROM EVTL

The Central Board of Revenue, Islamabad is pleased to prescribe the following special procedure in respect of chemicals imported for subsequent storage and transshipment through the storage facility of Messrs Engro Vopak Terminal Limited, Plot No. OZ/IP-81, South Western Zone, Berth No.13, Port Muhammad Bin Qasim, District Malir, Karachi.

- 1). **DEFINITIONS:** In this procedure, unless there is anything repugnant in the subject or context:
- a) "Act" means the Customs Act, 1969 (IV of 1969).
 - b) "Transshipment" means the transfer of transshipm chemicals from the storage facility of M/s Engro Vopak Terminal Ltd (EVTL) in destination outside Pakistan without payment of customs duty and other leviabale taxes from EVTL tanks to a vessel either through pipe lines or through ISO tanks/containers.
 - c) "Transshipment chemicals" means chemicals brought into Pakistan for subsequent storage and transshipment from the storage facility of M/s Engro Vopak Terminal Ltd (EVTL) whether or not chemicals meant for home consumption.
 - d) "Transshipment of chemicals" means shifting of chemicals" means shifting of chemicals from the storage facility of M/s Engro Vopak Terminal Ltd (EVTL) to a vessel either through pipe lines or through ISO tanks/containers.
- 2). (I) At the time of filing the Import General Manifest , the shipping agent shall specifically declare the exact quantity meant for both home consumption and transshipment abroad.
- (ii) The chemicals meant for subsequent transshipment shall be discharged in the tanks of M/s Engro Vopak Terminal Ltd (EVTL) alongwith the quantity meant for home consumption and those on which duty and taxes have been paid.
 - (iii) Before receiving the entire quantity, the terminal operator shall provide complete details in respect of chemicals already stored in their facility i.e. IGM/Index-wise, tank-wise details viz quantity already stored and likely to be transshipped on which duty and taxes have not been paid.
 - (iv) The chemicals meant for home consumption shall be cleared against bill of enty for home consumption after verification of description and payment of leviabale duty/taxes.
 - (v) The terminal operator before effecting the transshipment, shall apply to the Assistant/Deputy Collector concerned seeking permission for transshipment against transshipment permit. At the time of applying, he shall also enclose stocks report showing the exact outstanding IGM/Index number alongwith quantity of chemicals on which duty/taxes have not been paid. The terminal operator shall pay the prescribed transshipment fee in respect of each application for transshipment.
 - (vi) The Customs Officer Incharge posted at the facility of M/s Engro Vopak terminal Ltd (EVTL) shall maintain a register showing the following details :-
 - (a) Name of Vessel
 - (b) IGM Number and date
 - (c) Index Number
 - (d) Quantity received for home consumption

- (e) Quantity received for transshipment
 - (f) Quantity transshipped
 - (g) Details of i.e. Export General Manifest and Import General Manifest
 - (h) Date of export
 - (i) Balance quantity
- (vii) The terminal operator shall without fail provide a fortnightly statement showing the stocks/inventory position tank-wise of IGM and index wise.
 - (viii) Before effecting the transshipment, the shipping agent shall file Export General Manifest, clearly indicating the description and quantity of chemicals to be transshipped.
 - (ix) The terminal operator shall prepare and issue gate passes of distinct color for each quantity either meant for home consumption or transshipment. In case of transshipment, removal from the premises of M/s Engro vopak Terminal Ltd (EVTL) to the vessel can be allowed either through pipelines or through ISO tanks/containers.
 - (x) The Customs Officer Incharge posted at M/s Engro Vopak Terminal Ltd (EVTL) shall record the details of gate pass in the register to be maintained by him. In case of removal through pipeline, he shall specifically note the timing of valve opening and closing. He shall also record the readings of the gauges fixed with the tanks manually and record the same in the register.
 - (xi) The chemicals actually meant for transshipment can also be cleared for home consumption after payment of surcharge in terms of Import Trade and Procedure Order treating them as frustrated cargo after payment of duty, taxes and leviable surcharge on the value of goods.
 - (xii) Chemicals on which duty has been paid for the purposes of home consumption can also be exported in terms of relevant Import Trade & Procedures Order after seeking approval from the appropriate officer.
 - (xiii) In case of Acrylo nitrite the quantities 0.25% may be ignored in terms of instructions contained in Board's letter C.No. 1(30)Tar-I/88 dated 11.03.1989.
 - (xiv) M/s Engro Vopak Terminal Ltd (EVTL) shall furnish an indemnity bond and insurance guarantee binding themselves to pay all government levies (i.e. duty and taxes) if found short levied or occurred because of some accident or damage.
 - (xv) M/s Engro Vopak Terminal Ltd (EVTL) shall furnish fortnightly details of each tank in the prescribed format to the Assistant/Deputy Collector concerned.
 - (xvi) The audit shall be conducted in the 2nd week of each month to avoid any mis-use of the facility. The monthly statements to be maintained by the Collectorate are enclosed as annexures-A, B and C.

Tausif Ahmad
Secretary (L&P)

A''

TRANSACTIONS MADE DURING THE MONTH OF 2001 IN TANK NO OF EVTL CONTAINING

A) Quantities added during the month

S.No	IGM NO	INDEX NO	IMPORTER'S NAME	CHALNO	QUANTITY AS PER MANIFEST	QUANTITY STORED FOR HOME CONSUMPTION	CASH NO.& DATE	QUANTITY STORED FOR TRANSSHIPMENT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

“B”

B) Quantities cleared during the month

[illegible]

“C”

TRANSACTION MADE DURING THE MONTH OF 2001 IN TANK NO. OF EVTL CONTAINING

- 1) Previous balance =
- 2) added during the month =
- 3) a. Delivered for Home Consumption =
b . Delivered for Transshipment =
c. Total quantity delivered =
- 4) Net balance at the end of month =