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5.	S.R.O. 974(I)79	23.10.1979
6.	S.R.O. 490(I)91	03.05.1991
7.	S.R.O. 677(I)92	02.07.1992
8.	S.R.O. 245(I)93	31.03.1993
9.	S.R.O. 36(I)94	05.01.1994
10.	S.R.O. 61(I)94	22.01.1994
11.	S.R.O. 663(I)96	07.08.1996
12.	S.R.O. 1140(I)97	06.11.1997
13.	S.R.O. 570(I)98	12.06.1998
14.	S.R.O. 843(I)98	22.07.1998
15.	S.R.O. 905(I)98	12.08.1998
16.	S.R.O. 1369(I)99	24.12.1999
17.	S.R.O. 375(I)2000	17.06.2000
18.	S.R.O. 882(I)80	23.08.1980
19.	S.R.O. 185(I)2001	21.03.2001
20.	S.R.O. 186(I)2001	21.03.2001
21.	S.R.O. 1319(I)/1996	24.11.1996

^{2&30}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;
- ¹⁰⁴(ba) “bulk cargo” means cargo usually dropped or poured as solid or liquid, into a bulk carrier’s hold and includes dry and liquid bulk cargo.]
- (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 ¹⁰⁴[Federal] 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) ¹⁰⁴“oversized or heavy or bulky goods” means any heavy or bulky object which because of its weight, size or nature cannot be 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;
- ¹⁰⁴(q) “transshipment permit” means the authorization granted by respective Directorate of Transit Trade (Transshipment Section), for transshipment of goods or allowed under Customs Computerized System; and
- (r) “transshipment manifest” means manifest to be prepared by the carrier in the prescribed form for submission to respective Directorate of Transit Trade (Transshipment 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. ¹⁰⁴[Omitted]

¹⁰⁴(3A) All transport units and conveyances used by the transport operators for carrying transshipment goods shall be properly secured, riveted, locked and sealed. The transport units and conveyance used by the transport operators 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. The transport units shall have a permanently installed or fixed tracking device capable of showing the location of the said vehicle or trailer at any given times as well as a track of its route and stoppage etc. The transport unit 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 capable of holding any goods should be readily accessible for Customs inspection. The transport units shall be individually registered with the vehicle registration authority.

(3B) Each vehicle shall be equipped with the tracking device from a tracking company duly approved by the Board.

(3C) The Customs staff shall verify the satisfactory working of the tracker and the identity of the containers and vehicles used by the transport operators for carrying transshipment goods.]

(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.

¹⁰⁴(6A) The licensed bonded carrier/Transport Operator shall be responsible that each container carrying transshipment goods shall distinctly display the words “GOODS UNDER TRANSSHIPMENT” written on detachable plates affixed on the front and rear sides of the container. While clamping the detachable plates on the rear side, it shall be ensured that the visibility / integrity of machine readable seals remain unaffected.]

(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 ¹⁰⁴[tracking company as licensed by the FBR.] 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.

^{90&104} [(2) Bonded carrier license shall be issued by the respective Director of Transit Trade in whose jurisdiction the business address of the applicant is located for a period of two years on the recommendation of committee comprising respective Director of Transit Trade, Collector, Model Customs Collectorate (Enforcement and Compliance) and Director, Intelligence and Investigation-Customs of the jurisdiction, after seeking approval of the Director General Transit Trade, on completion of formalities under the Customs Rules, 2001. The license 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 ¹⁰⁴[respective Director of Transit Trade] 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.

⁹⁰[(9) The Renewal of licenses to Bonded Carriers shall be dealt with in accordance with Chapter VIII of these rules, and the duration of renewal shall be for a period of two years.]

¹³³[328A. Allowing single transport vehicle owner to transport transshipment goods.- The owner of single vehicle shall also be eligible for registration and transport of transshipment goods from sea ports or

customs border stations to inland dryports and vice versa. The application on the prescribed format (Appendix-IA) for registration of a single vehicle for transport of transshipment goods shall be submitted to the Directorate of Transit Trade in whose jurisdiction the applicant is a resident or his vehicle is registered with Motor Registration Authority (MRA). The transport of transshipment goods by owner of single transport vehicle shall be allowed by the concerned Director of Transit Trade subject to the following conditions:-

- a) the unit is properly registered with the motor registration authorities of Pakistan in the name of the owner, to be verified by customs authorities;
- b) he shall submit defence saving certificate duly pledged to the concerned Director of Transit Trade or furnish Bank Guarantee for Rupees One million as security for transport operation of transshipment goods, which shall be forfeited apart from other consequential penal action under the Act and rules made there under, if the owner of the transport unit violates provisions of the Custom Act, 1969 and the rules made thereunder;
- c) all the procedural or legal formalities required to be fulfilled by bonded carrier under subject rules may be allowed to be fulfilled by the importer or respective customs agent or transport operator in cases where the transshipment goods are carried by a single transport vehicle owner;
- d) in cases where transshipment cargo is transported by owner of single vehicle transport, the revolving insurance guarantee covering the leviable duty and taxes on transshipment goods shall be submitted by the importer or respective customs agent or transport operator (**Appendix-IIA**);
- e) the prime mover or vehicle shall be fitted with the tracking device by a tracking company duly licensed by the Board under S.R.O 413(1)/2012 dated the 25th April, 2012;
- f) tracking device shall also be installed on cargo containers and load compartment of the vehicles (if not containerized cargo) as per provisions of Tracking and Monitoring of Cargo Rules, 2012 and Customs General Order 03 of 2020 dated 16.04.2020.
- g) the permission shall be given to such owner of the transport vehicle for one year which shall be renewed if operations of transportation of transshipment goods are found satisfactory;
- h) the owner shall also submit an undertaking on a stamp paper to the effect that he shall be responsible for safe transportation of transshipment goods;
- i) copies of such permission shall be sent to Directorate of Reforms and Automation Karachi and concerned officers of Customs who will enter the particulars of the vehicles in CCS;
- j) in case of any violation of Customs laws or procedures, institution of any criminal or civil case against the owner or vehicle under any law, the permission shall be terminated and name of the owner shall be blacklisted with transmission to all field formations.]

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, ¹⁰⁴[Omitted].

(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 ¹⁰⁴[Assistant Director (Transshipment 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 form (**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 ¹⁰⁴[Assistant Director (Transshipment 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 ¹⁰⁴[Assistant Director (Transshipment 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.

⁷²[Provided that for the transportation of US military or ISAF transit consignment by the bonded carrier in vehicles, other than the above, prior permission shall be obtained from ¹⁰⁴[Director Transit Trade], Karachi, for each trip after declaring and listing registration number, engine and chassis number, make, model and tare or weight of such vehicles with Customs and getting them inspected. Complete particulars of these vehicles shall be declared in the carrier manifest filed for each vehicle:

Provided further that for the transportation of US military or ISAF transit cargo the restriction specified under sub-rule (7) of 328 shall not be applicable

(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 ¹⁰⁴[Assistant Director (Transshipment Section)] 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 ¹⁰⁴[Mobile Enforcement Unit or Transit Directorate.]

⁹⁰[329-A. Action in case of violations.- (1) The licensing Authority may revoke or suspend a license or permission of any Bonded Carrier for one or more than one of following reasons, namely:-

- (a) the licensee has made or cause to be made in any application for any license or permission under this chapter, or report filed with the customs, any statement which was, at the time and in light of the circumstances under which it was made, false or misleading with respect to any material fact, or has omitted to state in any such application or report;
- (b) the licensee has been convicted at any time for larceny, theft, robbery, extortion, forgery, counterfeiting, fraud, concealment, embezzlement, fraudulent conversion, or misappropriation of funds;
- (c) the licensee is involved in any manner, including but not limited to, abetting, facilitating, substitution/replacement, removal, pilferage, tampering with transport units/seals ¹⁰⁴[or tracker] etc. of enroute Transshipment cargo.
- (d) the licensee has knowingly employed, or continues to employ, any individual who has been convicted of any offence referred to under clause (b) and (c);
- (e) the licensee, in the course of its customs business, with intent to defraud, has in any manner, wilfully and knowingly deceived, misled or threatened any client or prospective client;
- (f) violation by the licensee of any provision of the Act or the rules, regulations, notifications, instructions or orders issued there under;
- (g) aiding or abetting any individual, firm or company, as the case may be, for violation of any provision of the Act or the rules or regulations made thereunder;
- (h) negligence or inefficiency of the licensee in discharge of its obligations;

- (i) unsatisfactory conduct of the licensee while transacting customs business or in relation to any person who has entrusted it with any customs business;
- (j) failure of the licensee to comply with any condition of the bond executed by him under this chapter;
- (k) concealing, removing or destroying, by the licensee, of its financial and customs business records or refusing to allow an officer of customs to inspect them and take extracts there from;
- (l) attempt by the licensee to influence the conduct of any employee in the custom house, custom station, port, airport or en-route transshipment of cargo by the use of force, intimidation, false accusation, duress, bribery or by offering any special inducement or gift;
- (m) failure of the licensee to exercise due diligence and due care to apprehend and forestall an untrue declaration in respect of description, content, classification, origin, quality or value of the goods by its client and en route transshipment of cargo;
- (n) withholding by the licensee, of any information, document or other evidence, from an officer of customs which is likely to prevent any fraud or evasion of customs duties and other taxes or dues and the circumvention or contravention of any restrictions imposed by any law for the time being in force;
- (o) the licensee's previous performance has not been satisfactory or has not been true to the customs or towards his clients; or
- (p) the licensee's previous record of customs business due to his being concerned in any customs offence is not free from reasonable doubt.

(2) In case of revocation of a license under sub-rule (1), the licensing Authority may, after issuing show cause notice to the licensee, forfeit the whole or part of the security deposited by the licensee under rule 328(6) for the settlement of any duty, taxes or any other charges due from him.

(3) The licensing Authority shall not pass any order under sub-rules (1) and (2) to revoke the license or permission unless the licensee is informed in writing regarding the allegations and opportunity of hearing is afforded. While passing an order for revocation of license, the licensing Authority may also direct forfeiture of the security deposited by the licensee under rule 328(6):

¹⁴⁹[(4) In case the clearing agent licence of the bonded carrier issued under Chapter VIII of the Customs Rules 2001 is suspended or revoked by the respective licensing authority, the licence to operate as bonded carrier shall also stand suspended or revoked and vice versa.

(5) Appeal against an order passed under sub-rules (1) and (2) of rule 329A may be filed before the Director General Transit Trade, Karachi, within sixty days of passing of such decision or order.]

Provided that where it is expedient in the public interest, an immediate action is considered necessary against the licensee, for, including but not limited to, abetting, having knowledge of, tampering with transport units and seals affixed thereto, facilitations, substitution, replacement, removal, pilferage etc., during en-route transshipment of cargo, the Licensing Authority may suspend the license forthwith, after recording reasons in writing, pending final action under the Act and rules made there under.]

330. Receipt and processing of Transshipment documents.—(1) The carrier shall apply to the Assistant ¹⁰⁴[Director] for issuance of “Transshipment Permit” in the form as per **Appendix-I**.

¹⁰⁴(2) The application shall be filed in the Transshipment Section of the concerned Directorate of Transit Trade.]

(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 ¹⁰⁴[Director] .

(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;
 - ¹⁰⁴(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 Director (Transshipment Section) who may allow transshipment of such goods in loose form subject to additional conditions, sealing and tracking 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 ¹⁰⁴[Director] (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

- (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 ⁷⁶[, except imported by diplomatic bonded warehouse and diplomatic mission after obtaining import authorization from Ministry of Commerce];
- (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);
- (e) arms and ammunition and parts thereof, as defined in the Arms Act, 1878 (XI of 1878); and
- ¹⁰⁴(f) Strategic goods as defined under UN Resolution 1540 and notified by SECDIV.]

334. Fixation of seal by Customs Container Security Unit staff or authorized person ¹⁰⁴[and Tracker by the FBR’s Licensed Tracking Company.- (1)All transport units and containers carrying transshipment goods shall be allowed clearance from the area of delivery after installation of machine readable seal by Customs Container Security Unit staff or authorised person and Tracking device installed by tracking company duly licensed by FBR, including over-dimension cargo, notified heavy cargo and goods to be transhipped by Pakistan Railways except in cases where sealing is not possible as determined by the Assistant or Deputy Director, Transit at the port of departure.

(2) The container and vehicle shall be tracked by Container Security Device (CSD) and Prime Mover Device (PMD) installed by tracking company duly licensed by FBR, and sealed with machine readable 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 ¹⁰⁴[tracking device mounted on container.]

¹⁰⁴(8) In case the CCSU or authorised person finds the seal broken or tampered with, or malfunctioning of tracking device 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 well as to the Director Transit having jurisdiction and Project Director, Central Control Room 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.]

¹⁰⁴(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 nearest Transit Monitoring and Response Center (TMRC) or Director, Transit Trade and 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 Transit Monitoring and Response Center (TMRC) or Director, Transit Trade 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 and mounting of the tracking device on the container.]

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 ¹⁰⁴[Director] 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 ¹⁰⁴[the concerned Director of Transit Trade.]

(4) Hundred per cent weighing and two per cent random physical examination to be ordered by ¹⁰⁴[Director of Transit Trade] 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 ¹⁰⁴[Transit] 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 ¹⁰⁴[transshipment] section shall carry out the job of manifest clearance in the computer on daily basis and provide to the concerned Assistant ¹⁰⁴[Director] 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.

¹⁰⁴[**337. Checking of conveyance enroute.-** An officer of Customs not below the rank of Inspector, 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 / tracker devices or containers while the conveyance is en route, shall inform Incharge CCSU and nearest TMRC about his suspicion and on receiving specific permission of Incharge TMRC or Director of Transit Trade 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/ Director 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.- ¹⁰⁴(1) All goods for which transshipment permit has been issued will reach the customs port or stations of destination within the timeline as prescribed below from the date of issue of transshipment permit;

S.No.	Route	Time Limit (Days)
1	Karachi to Hyderabad	two
2	Karachi to Quetta	four

3	Karachi to Multan	four
4	Karachi to Faisalabad	five
5	Karachi to Lahore	five
6	Karachi to Sambrial	five
7	Karachi to Islamabad	five
8	Karachi to Peshawar	five
9	Gwadar to Hyderabad	three
10	Gwadar to Quetta	three
11	Gwadar to Multan	four
12	Gwadar to Faisalabad	five
13	Gwadar to Lahore	five
14	Gwadar to Sambrial	five
15	Gwadar to Islamabad	five
16	Gwadar to Peshawar	five
17	Taftan to Karachi	five
18	Taftan to Hyderabad	five
19	Taftan to Quetta	two
20	Taftan to Multan	four
21	Taftan to Faisalabad	five
22	Taftan to Lahore	five
23	Taftan to Sambrial	five
24	Taftan to Islamabad	five
25	Taftan to Peshawar	five
26	Chaman to Karachi	four
27	Chaman to Hyderabad	five
28	Chaman to Quetta	two
29	Chaman to Multan	four
30	Chaman to Faisalabad	five
31	Chaman to Lahore	five
32	Chaman to Sambrial	five
33	Chaman to Islamabad	five
34	Chaman to Peshawar	five
35	Torkham to Karachi	five
36	Torkham to Hyderabad	five
37	Torkham to Quetta	four
38	Torkham to Multan	four
39	Torkham to Faisalabad	three
40	Torkham to Lahore	three
41	Torkham to Sambrial	three
42	Torkham to Islamabad	two
43	Torkham to Peshawar	two
44	Sost to Karachi	nine
45	Sost to Hyderabad	nine
46	Sost to Quetta	eight
47	Sost to Multan	seven
48	Sost to Faisalabad	seven
49	Sost to Lahore	seven
50	Sost to Sambrial	seven
51	Sost to Islamabad	five
52	Sost to Peshawar	six

(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 ¹⁰⁴[Director] 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 ¹⁰⁴[Director] finds no cogent grounds for delaying transshipment, the already issued transshipment permit shall be cancelled.

⁴⁹[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 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.]

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 _____ _____	<u>TRANSSHIPMENT PERMIT</u>	11. Machine No. with date _____
2. T.P. application No. ____	5. Importer's name and address _____	12. T.P. No. with date _____
3. Delivery Order No. ____	6. N.T. No. _____	(allotted by Customs House)
4. Name of Dry Port: ____ _____	7. Import Registration No. _____	
	8. Consignors name and address _____	
	9. C&F Value: _____	13. Signature and Seal of the authorised officer of Customs House.
	10. L.C. No. with date _____	

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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APPLICATION FORM FOR REGISTRATION OF A
SINGLE VEHICLE FOR TRANSPORT OF TRANSSHIPMENT GOODS

Photograph of the
owner

The Director,
Directorate of Transit Trade,

I hereby apply for the registration of vehicle to transport transshipment goods in terms of rule 479A of the Customs Rules, 2001 for a period of one year. The particulars of the applicant and vehicle are given below:-

1	Name of owner	
2	Nationality	
3	Present address	
4	Permanent address	
5	CNIC No.	
6	Vehicle Registration No.	
7	Vehicle Make and Model	
8	Vehicles Chassis No.	
9	Vehicle Engine No.	
10	Affidavit of good performance	

I/We hereby declare that the particulars finished in this application are correct and I/We have read the relevant Customs Rules and I/We agree to abide by them.

Yours faithfully
Name of applicant]

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 ¹⁰⁴[Director of Transit Trade,] 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 ¹⁰⁴[Director of Transit Trade] 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 fails to pay the amount of duties and taxes etc in addition to fine and penalties which may be demanded by the ¹⁰⁴[Director

of Transit Trade]. We, M/s. _____ or their successor shall pay to the ¹⁰⁴[Director of Transit Trade,] 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 ¹⁰⁴[Director of Transit Trade].

This guarantee shall remain in force till the above mentioned liabilities of the carrier are completely discharged to the entire satisfaction of the ¹⁰⁴[Director of Transit Trade].

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 ¹⁰⁴[Director of Transit Trade].

¹³³[Appendix-IIB
[see rule 328A(c)]

(On appropriately stamped non-judicial paper)

REVOLVING INSURANCE GUARANTEE FOR
IMPORTED GOODS IN-TRANSSHIPMENT BY OWNER OF
SINGLE VEHICLE TRANSPORT

The Director of Transit Trade,
Directorate of Transit Trade,
Custom House
Karachi.

Dear Sir,

WHEREAS Messers having their registered office at (herein after referred to as the importer / Customs Agent / Transport Operator) are engaged in the clearance / transportation of transshipment cargo within territory of Pakistan.

2. AND WHEREAS leviable duty and taxes assessed by CCS in respect of the transshipment goods shall be debited from the face value of the revolving insurance guarantee and the assessed amount shall be payable by the importer / customs agent / transport operator, in case he fails to deliver the goods at the upcountry dry port/ terminal / customs - station.

3. AND WHEREAS the Directorate General of Transit Trade (Customs Department) shall release goods on debiting an amount equal to the leviable duty and taxes involved on the goods from the face value of the revolving insurance guarantee.

4. NOW, THEREFORE, in consideration of the release of the imported goods, in-transshipment, to the importer / customs agent / transport operator, we, Messers do hereby bind ourselves with the President of Pakistan to pay to the, Director of Transit Trade, the aforesaid guaranteed amount of duties and taxes and the surcharge thereon at the rate of fourteen percent per annum for the whole period on the amount or any part thereof remained un-paid from the date on which the intransshipment goods are released to the importers.

5. THE COMPANY ISSUING THIS GUARANTEE ALSO UNDERTAKES:-

- a) That the importer / customs agent / transport operator shall pay to you the guaranteed amount in lump sum after demand.

- b) That the importer / customs agent / transport operator shall also pay to you the surcharge due on the involved amount at the rate of fourteen percent per annum.
- c) That in the event of any default on the part of the importer / customs agent / transport operator to pay the guaranteed amount on demand along with surcharge due as aforesaid, we, Messers, shall pay to you the same immediately upon demand by Director of Transit Trade. On receipt of demand from the, Director of Transit Trade, it shall be considered by us as conclusive evidence of non-payment of the government dues plus surcharge, if payable by the importers.
- d) That we do hereby agree to the payment of duty/taxes and surcharge on the amount chargeable from the date of clearance of goods till the date the payment is made, provided that you agree, on the request of the importer / customs agent / transport operator, not to take action under condition (6) (a) of this insurance guarantee.
- e) That we do hereby agree and declare that in the event of any default in the payment of any sum stated above it may, without prejudice to any other remedy which may be available to you, be recovered by you under section 202 of the Customs Act, 1969.
- f) That, notwithstanding anything contained in the foregoing, the guaranteed amount or any part thereof and surcharge, as aforesaid, shall immediately become payable to you.

6. ADDITIONAL CONDITIONS OF THIS INSURANCE GUARANTEE ARE AS FOLLOWS:-

- (a) Any notice may be given to the importer / customs agent / transport operator by sending the same, by registered post, which shall be deemed to have been served at the time when it would have been received by the addressee in the ordinary course of the post.
- (b) The amount payable hereunder as principal or surcharge at the specified date may be declared and the same shall there-upon become due and payable immediately.

7. That this insurance guarantee is valid up to

8. IN WITNESS WHEREOF we havethis day of 2014 caused this guarantee to be signed under the official stamp in the presence of-

1
.....
Officer

2
.....
Manager

Witnesses:-

1.....
2.....]

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 full and true account of all goods imported by M/s _____ into the Port of Karachi for transshipment the customs port of destination.

¹⁰⁴[ASSISTANT-DIRECTOR OF TRANSIT TRADE] FOR IMPORTS
[TRANSSHIPMENT]

Cleared on _____
Dated _____

¹⁰⁴[ASSISTANT-DIRECTOR OF TRANSIT TRADE] FOR EX-AUDIT

We do hereby declare that we have made satisfaction over the goods as entitled on conditions described in column.	The goods declared on the obverse excluding the following have been loaded into Wagon No..... it is request that these may be allowed to be transshipped.
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

¹⁰⁴[ASSISTANT-DIRECTOR OF TRANSIT TRADE] FOR EX-AUDIT.

Appendix-IV

[see rules 329 (6)]

Government of Pakistan

¹⁰⁴[DIRECTORATE OF TRANSIT TRADE]

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 DIRECTOR

(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 No./ Railway Wagon No.	RECEIPT AND DESEALING	
DATE	TIME				DATE	TIME

Signature of Person Receiving Copy
container / wagon No. has been found intact /

Certified that the seal affixed to

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 Clearing 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

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 _____

Dated _____

CHAPTER XV

WAREHOUSING

342. Definitions.- In this chapter, unless there is anything repugnant in the subject or context,-

- (a) "Acts" means the Customs Acts, 1969 (IV of 1969), the ⁹⁸[Federal Excises Act, 2005], the Sales Tax Act, 1990 and the Income Tax Ordinance 2001;
- (b) "Analysis Certificate" means a certificate issued by the ⁹⁸[Regulatory Authority] under rule 352
- (c) "bond" means a bond in the form set out in Appendix-II;
- (d) "common bonded warehouse" means a warehouse licensed by the Collector under rule 344 for warehousing customs duty, sales tax, ⁹⁸[Federal] excise duty or with holding tax, free import of goods primarily meant for manufacture of finished goods by the Small & Medium Enterprises or indirect exporters;
- ¹²³[(d1) "export" includes supply of goods,-

- (i) by an indirect exporter to s direct exporter;
- (ii) ¹⁴⁴[Omitted;
- (iii) to industrial units, projects, institutions, agencies, and organizations, entitled to import the same at concessionary rates]; and
- (iv) to export processing zones;]

- (e) "indirect exporter" means a manufacturer or supplier of goods or articles which are to be used as input for export;
- (f) "input goods" ⁹⁴[including coal, ¹⁰³[coke of coal carbon blocks] diesel , gas and furnace oil]" means all goods, ⁵⁶[omitted], required for the manufacture of goods meant for export, such as raw materials, accessories, sub components, components, sub-assemblies, assemblies and includes unrecorded media for development of software and recorded software used as tools for development of software as approved by the ⁹⁸[Regulatory Authority] in the Analysis Certificate;
- (g) "licensee" means a person or firm to whom a license is granted under rule 343;
- (h) "manufacture" means any process incidental or ancillary undertaken in the manufacturing of finished goods under this chapter;
- ⁵⁵[(i) " manufacturing bond" means a premises having a proper boundary wall, with clearly defined areas of,—

- (a) bonded warehouse ⁹⁸[for storing of input goods, procured under clauses (i) and (ii) of sub-rule (1) of rule 352 and goods manufactured therefrom for exports];
- (b) manufacturing facility; and