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GOVERNMENT OF PAKISTAN  
(REVENUE DIVISION)  
FEDERAL BOARD OF REVENUE

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Islamabad, the 19<sup>th</sup> November, 2020.

**NOTIFICATION**  
**(Customs)**

S.R.O. 1242 (I)/2020.- The following draft of certain further amendments in the Customs Rules, 2001, which the Federal Board of Revenue proposes to make in exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), section 50 of the Sales Tax Act, 1990, section 40 of the Federal Excise Act, 2005 and section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), is hereby published for information of all persons likely to be affected thereby and, as required under sub-section (3A) of section 219 of the Customs Act, 1969 (IV of 1969), notice is hereby given that objections or suggestions thereon, if any, may for consideration of the Board be sent within fifteen days of publication of the draft amendments in the official Gazette. Objections or suggestions received, if any, before the expiry of the aforesaid period, shall be taken into consideration by the Federal Board of Revenue, namely:-

DRAFT AMENDMENTS

In the aforesaid Rules, after Chapter XXXV, the following new Chapter XXXVI shall be added, namely:-

**“Chapter XXXVI**

**Transportation of Coastal Goods Rules**

**799. Short title and commencement.-** (1) These rules may be called the Transportation of Coastal Goods Rules, 2020.

(2) They shall come into force at once.

**800. Scope.-** (1) These rules shall apply to the goods transported in a coasting vessel from one port in Pakistan to another, excluding imported goods on which customs duty has not been paid and also not include baggage and stores.

(2) These rules shall also apply to the Full Container Load (FCL) containerized cargo being carried in domesticated or imported containers or the Less than Container Load (LCL) or the bulk cargo as the case may be.

(3) Sections 48, 60, 64, 65 and 66 of the Customs Act 1969, shall apply to coastal goods and vessels as they apply to the imported goods or the goods for export.

**801. Application for approval at loading port.-** (1) The consignor of any coastal goods or his clearing agent shall intimate to concerned Deputy or Assistant Collector of the customs at least two days before the shipping of intended goods from one customs port or coastal port to another customs port or coastal port and the concerned Deputy or Assistant Collector shall depute an appropriate officer who shall scrutinize the



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documents for details of the goods, and examine the goods and ensure the transfer of goods to the coasting vessel.

(2) The terminal operator or port authorities shall intimate, the Deputy or Assistant Collector, schedule of coasting vessel in advance along with details of the goods i.e. description, quantity, origin etc., being shipped under these rules.

**802. Filing of outward general manifest by coasting vessel calling at loading port.-** (1) The master of the coasting vessel or his authorized shipping agent shall file an outward coastal general manifest specifying all details of the goods and the crew loaded or boarded on the vessel, and any vessel calling to the Port of Loading can be a coasting vessel provided the master of the vessel or his authorized shipping agent file outward coastal general manifest with customs before time as per rules.

(2) The appropriate officer at any time when the vessel is in customs port or coastal port may board the vessel, and may examine and check the goods (marking, sealing, locks, etc.,) and may remain on board for such time considered appropriate by him.

**803. Filing of outward coastal goods declaration.-** (1) Under section 147 of the Customs Act, 1969, the consignor of the goods or his clearing agent shall present to the appropriate officer, an outward coastal goods declaration (GD) as per prescribed format.

(2) No vessel shall take on board any coastal goods until the outward coastal goods declaration relating to such goods has been scrutinized and passed by the appropriate customs officer:

Provided that an officer of the Customs not below the rank of a Deputy or Assistant Collector may, in circumstances of exceptional nature, for reasons to be recorded in writing, on a written application by the master of the vessel or his agent, permit loading of coastal goods pending presentation and passing of outward coastal goods declaration related to such goods.

(3) The terminal operator shall maintain detailed record of all such outward coastal general manifests and outward coastal goods declarations filed under these rules and submit details and documents of such clearances to the concerned Deputy or Assistant Collector for reconciliation.

**804. Customs procedures at loading port.-** (1) The Deputy or Assistant Collector concerned (loading port collectorate) shall nominate an appropriate officer of Customs who shall-

- (i) inspect and examine the coastal goods as per provided documents, their description quantity marks, seals and packaging;
- (ii) ensure that containers or tanks etc., used for carrying coastal goods were before empty, and also check proper packaging and sealing of these containers or tanks containing such goods;
- (iii) ensure the coastal goods after being checked, examined, sealed and packed are loaded on the vessel and all the necessary documents are delivered; and
- (iv) the appropriate Customs officer shall then record his observations on prescribed format on GD and shall allow "Set Sail" to the vessel.

(2) The outwards coastal goods declaration presented by the consignor shall be in quadruplicate, the copies shall be distributed as follows:-



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- (i) 1<sup>st</sup> copy record of the loading port collectorate;
  - (ii) 2<sup>nd</sup> copy to the shipping agent for submission to unloading or discharge port collectorate; and
  - (iii) 3<sup>rd</sup> copy for transfer by loading port collectorate to discharge or unloading port Collectorate; and
  - (iv) 4<sup>th</sup> copy shall be retained by consignor for his record.

**805. Filing of outward general manifest by vessel departing load port customs station loading of goods.-** No vessel which has been loaded with any coastal goods at any customs port or coastal port shall depart from such port until the concerned Customs officer signs the outward general manifest and gives port clearance.

**806. Ensuring the goods are not changed en-route.-** (1) The vessel shall have on-line tracking device for real time tracking and shall follow the approved geo-fenced routes only. The customs authorities shall have a real time access to online tracking of the vessel and can call any agency for checking the vessel en-route as per provisions of the Customs Act, 1969.

(2) A specific timeframe shall be provided to any coasting vessel for the voyage, to be prescribed by the Board, and the vessel must report to the unloading port within that specific time period. However, in cases of exceptional circumstances the timeframe of the vessel may be extended by the collector of customs unloading or discharge port collectorate, on written request of the master of the vessel or his authorized agent, after recording the reasons in writing.

~~HOA~~ (3) In case, where master of the vessel or his authorized agent fail to provide an appropriate explanation for the delay the collector of customs unloading or discharge port collectorate may block the vessel from future carrying the coastal goods.

(4) The vessel carrying the coastal goods under these rules shall not call at any foreign port after departure from loading port and before arrival at discharging or unloading coastal port and shall not load or unload any other cargo during the voyage.

**807. Filing of inward coastal general manifest by vessel calling at destination customs port for unloading of goods.-** (1) The master of the vessel or his authorized shipping agent shall file inward coastal general manifest specifying all details of goods and crew loaded or boarded on the vessel, and any vessel calling to the port of unloading or discharge can be a coasting vessel provided the master of the vessel or his authorized shipping agent file inward coastal general manifest with customs before time as per rules.

(2) The appropriate officer at any time, when the vessel is in customs port or coastal port, may board the vessel, and may examine and check the goods (marking, sealing, locks etc,) and may remain on board for such time considered appropriate by him.

**808. Issuance of master bill of lading by the master of vessel.-** The master of the vessel or his authorized agent; in case file inward coastal general manifest on behalf of master of vessel; shall issue master bill of lading (MBL) by declaring the complete particulars of goods shipped in accordance with outward coastal goods declaration (OCGD) by mentioning en-route from one customs or coastal port of loading to customs or coastal port of unloading or discharge of goods collectorate to the consignor and consignee as well. The consignee shall



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submit MBL along with 3<sup>rd</sup> copy of OCGD with Collectorate for clearances or discharge of goods itself or through their authorized clearing agent.

**809. Customs procedure at customs destination port.**-The Assistant or Deputy Collector concerned at (destination port collectorate) will nominate an appropriate customs officer who shall-

- (i) ensure that all the coastal goods as presented in the inward coastal goods general manifest are unloaded from the vessel and all the necessary documents are received;
- (ii) ensure that the coastal goods after being unloaded are checked, examined, marks and seals intact, and packaging and containers are identical as declared; and
- (iii) the appropriate customs officer shall then record his observations on prescribed format on GD and shall allow "Set Release" to the goods.

**810. Manifest clearance and reconciliation.**- (1) The inward and outward coastal general manifest clearance shall be the responsibility of both the customs formations i.e. customs collectorate at loading port and the discharging port.


(2) The reconciliation of inward and outward movement of coastal goods shall be carried out on fortnightly basis.

(3) In case any sort of discrepancy arises, action shall be taken by the respective Collectorates under the Customs Act, 1969 and rules made thereunder as deemed appropriate.

**811. Electronic filing of coastal general manifest and goods declaration.**- Notwithstanding anything contained in above rules, an inward or outward coastal goods general manifest also includes such manifest filed electronically and an inward or outward coastal goods declaration also includes such declarations filed electronically in Pakistan Customs Computerized System, operational and notified under section 155A of the Customs Act, 1969, and all the relevant rules made thereunder and notified vide Chapter XXI of the Customs Rules, 2001 shall be applicable.

**812. Saving clause.**- Consignor, consignee and the master of the coasting vessel shall ensure strict compliance with the provisions of Chapter XVI of the Customs Act, 1969.

[C. No.2(2)/L&P/2020(C.G)]

  
(Wajid Ali)  
Secretary (Law & Procedure)