

GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
FEDERAL BOARD OF REVENUE

Islamabad, the 29th September, 2021

NOTIFICATION
(CUSTOMS)

S.R.O. 1293(I)/2021.- 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), the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Customs Rules, 2001, which, as required under sub-section (3A) of the said section 219, were previously published *vide* Notification No.S.R.O 1129(I)/2021, dated the 1st September, 2021, namely:-

In the aforesaid rules, in Chapter XIV,-

- (1) after rule 328, the following new rule shall be inserted, namely:-

“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(I)/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.”.

(2) after Appendix-I, the following new Appendix shall be added, namely:-

“Appendix-IA
[See rule 328A]

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"; and

(3) after Appendix-II, the following new Appendix shall be added, namely:-

“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.

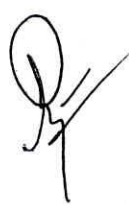
2. AND WHEREAS leviable duty and taxes assessed by CCS in respect of the transshipment goods shall be debited from the face value of the revolving insurance guarantee and the assessed amount shall be payable by the importer / customs agent / transport operator, in case he fails to deliver the goods at 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 in-transshipment 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 have thisday of..... 2014 caused this guarantee to be signed under the official stamp in the presence of-

1.....
Officer


2.....
Manager

Witnesses:-

1.....

2.....”.

[C. No.2(1)L&P/2020(F.P)]


(Muhammad Rizwan)
Secretary (Law & Procedure)