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

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NOTIFICATION

Islamabad, the 12<sup>th</sup> October, 2022

S.R.O. 1908 (I)/2022.- In exercise of the powers conferred by section 219, read with section 202B, of the Customs Act, 1969 (IV of 1969), 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 by sub-section (3A) of the said section 219, were previously published *vide* Notification No. S.R.O. 1613(I)/2022, dated the 24<sup>th</sup> day of August, 2022, namely:-

In the aforesaid Rules,-

(1) in rule 471, in sub-rule (1),-

(a) after clause (ii), the following new clause (iia) shall be inserted, namely:-

“(iia) “approved off-dock terminals” means the off-dock terminals in Karachi and Gwadar which have been approved for cross stuffing of Afghan transit cargo by the Directorate of Transit Trade (Operations), Karachi/Gwadar, keeping in view the adequacy of space, infrastructure, equipment and over all preparedness for cross stuffing;” and

(b) after clause (x), the following new clause (xa) shall be inserted, namely:-

“(xa) “cross stuffing” means transfer of goods from one container to another container or any other mode of transportation which is approved for TIR operations, in the premises of the port or at off-dock terminal under customs supervision and shall also include transfer of *bulk* or non-containerized reverse transit cargo into open trucks of approved transport operators at land border station;” and

(2) after rule 484Q, the following new rules shall be added, namely:-

**“484R. Cross stuffing in Afghan transit cargo – general provisions.-** (1) Cross-stuffing of containerized cargo under Afghan transit trade shall be allowed both inside seaport terminal where cargo arrived as well as at any approved off-dock terminals (ODT) at separately demarcated areas.

(2) At the time of filing of GD the Customs Computerized System (CCS) shall provide the option for cross stuffing. In case it is so opted, the trader or his representative shall be asked by CCS to enter following information, namely:-

- (a) name of the seaport terminals or off-dock terminal from a drop-down menu for selection of one place;
- (b) marks and numbers of the new or empty container along with name of the entity owning it (off-dock terminal, logistic company, bonded carrier and clearing agent);
- (c) name of bonded carrier; and
- (d) vehicle number.

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(3) Cross-stuffing shall take place under Customs supervision from one container to another container of the same size i.e., 20 feet into 20 feet and 40 feet into 40 feet.

(4) Cross-stuffing may also be allowed into boxed vehicles approved for transportation of cargo under TIR.

(5) The cross stuffing of cargo mentioned below shall be allowed inside seaport terminals only:

- (a) non-containerized cargo;
- (b) controlled substances as listed in the prevailing Afghanistan Pakistan Transit Trade Agreement (APTTA);
- (c) heavy packages which cannot be stuffed in the container; and
- (d) cargo of over-dimension, to be determined by Assistant or Deputy Director (Examination), on case-to-case basis.

(6) The inter-port movement of cargo destined for off-dock terminal shall be allowed through licensed bonded carriers.

(7) The terminal operator shall be responsible for the integrity, security and proper cross stuffing of the cargo.

(8) The logistic companies, bonded carrier, clearing agents and off-dock terminals owning minimum of 25 containers compliant to Container Safety Convention 1972, fitted with Convention for Safe Containers (CSC) plate, bearing maximum weight carrying capacity and year of manufacture, can register with customs for provision of empty containers for cross-stuffing of transit cargo. The upper limit of tariff and allied charges etc with respect to provision of this service shall be determined by a committee comprising of all Directors of Transit Trade in consultation with the stakeholders and shall be notified by the Director, Transit Trade (Operations), Karachi. Violation of tariff and allied charges so ascertained shall result in de-registration of the entity.

(9) Whenever, a trader opts for cross stuffing facility, the CCS system will invariably send message to Drug Enforcement Cell (DEC) of respective Enforcement Collectorate for carrying out drug check on the empty container as well as on the cargo and feed its report in the system.

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(10) Hereinafter the old container would mean the container from which goods are to be cross stuffed and new or empty container means the one in which goods have been cross stuffed.

(11) Cross stuffing of the reverse Afghan transit cargo will also be allowed in designated areas, to be approved by the respective Director of Transit Trade, of the land border stations as per the procedure detailed in rule 484V.

**484S. Cross stuffing of forward transit cargo at seaports. –**

(1) In case trader or his representatives selects the option of cross stuffing at seaport terminal, he will also provide information about old container number(s), new or empty container number(s), name of bonded carrier and the registration number of vehicle. The CCS shall generate three messages simultaneously for the specific GD alongwith all the information provided by the trader:

- (a) import handling message to terminal operator to release the container for cross stuffing;
- (b) message to a randomly selected examiner to supervise the cross stuffing; and
- (c) message to Drug Enforcement Cell (DEC) of respective Enforcement Collectorate for drug check on the empty container as well as on the cargo and to feed its report in the system.

(2) The terminal operator shall arrange for the cross stuffing of the transit cargo from the old container into the corresponding new or empty container(s) in the Afghan transit cross stuffing yard.

(3) The cross stuffing shall be carried out in the presence of the examiner to whom the GD is marked by CCS, an authorized representative of the Afghan trader and staff of seaport terminal.

(4) The examiner shall ensure that cargo is cross stuffed from the same container mentioned in GD to the same new or empty container the information for which would be available in the system.

(5) During the course of cross stuffing, examiner shall compare the items being cross stuffed with the packing list and also take photographs of cargo.

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(6) After cross stuffing is done, examiner shall feed his report in the CCS alongwith photographs of the cargo and also clearly stating that the difference in weight, if any, was within the allowable limit or not. The PCCSS staff hereinafter mentioned as sealing staff will then affix the post cross stuffing seal on the new container in which goods have been cross stuffed. After feeding of the report the system will ask the examiner about any discrepancy found. In case of Yes, the GD will be routed to the Appraising Officer for further action as under the law i.e., framing contravention in case of mis-declaration or rectification of the mistake with the approval of concerned AD or DD. In case of No, the GD shall be auto-assessed.

(7) After its auto-assessment the GD shall be routed to trader or his representative to accept or contest the auto-assessment. The time to accept or contest will be 12 hours. In case of no action at their end within 12 hours, the system shall automatically put the GD out of charge. In case of any contest by the trader, the GD will be routed to AD/DD for necessary action.

(8) After completion of auto-assessment, the GD will be marked to the security officer for obtaining GD wise insurance guarantee or one time revolving insurance guarantee.

(9) The GDs, which will not be auto-assessed on account of non-availability of matching valuation data in the system, will be marked to Assessment Officer (AO) for manual assessment.

(10) After completion of customs formalities, the system shall mark the GD to bonded carrier. Thereafter, the procedure prescribed in

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rule 473 (9) onwards of sub-chapter VII of the chapter XXI of Customs Rules, 2001 shall apply.

(11) The staff at terminal and Gate officer of Customs shall ensure that after cross-stuffing, the empty containers shall be gate out in the empty one door-off condition.

**484T. Transportation of container from seaport terminal to off-dock terminal for cross stuffing.-** (1) In respect of an afghan transit cargo index showing via port as an off-dock terminal the trader or his representatives may select the option of cross stuffing at an off-dock terminal. He will also provide information about old container number(s), new or empty container number(s), name of bonded carrier and the registration number of vehicle. The CCS shall generate four messages simultaneously for the specific GD alongwith all the information provided by the trader:

- (a) import handling message to terminal operator to release the container(s) for cross stuffing at selected off-dock terminal;
- (b) message to the PCCSS sealing staff to execute pre-Gate out events;
- (c) message to a randomly selected examiner to supervise the cross stuffing at selected off-dock terminal; and
- (d) message to Drug Enforcement Cell (DEC) of respective Enforcement Collectorate for drug check on the empty container as well as on the cargo at off-dock terminal and to feed its report in the system.

(2) The terminal operator shall make the container available to the PCCSS staff after sending a 'pre-Gate-out' message to system along with relevant information including the name of the bonded carrier and the container number. This message shall also be visible to the PCCSS staff.

(3) The PCCSS staff, hereinafter mentioned as sealing staff after verifying that permission for transportation of cargo to the off-dock terminal has been allowed by the system, shall physically verify the particulars of the bonded carrier and the container number *vis-à-vis* the information received through the system, affix the PCCSS seal on the container and feed the sealing information and the vehicle registration number in the System.

(4) The sealing staff shall also verify the installation of the tracking and monitoring devices and upload images of the seals, tracking devices, vehicles, and the containers in the system.

(5) The sealing staff shall also generate and print copies of 'Transport Note', from the System, in triplicate. Each copy of the 'Transport Note' shall be signed by the sealing staff and the bonded carrier or his representative. One copy of the 'Transport Note' shall be retained by the sealing staff, the second copy shall be handed over to the driver of the vehicle who shall submit the same to the Gate-in staff at the concerned Off-dock terminal and the third copy shall be retained by the representative of the bonded carrier for his record.

(6) A system generated Customs Seal Verification Message (SVM) shall be communicated to the terminal operator on feeding of PCCSS seal information in the system.

(7) Upon receipt of SVM, the terminal operator shall send "GTO" message to the CCS which shall include the name of the bonded carrier, vehicle registration number, container number, shipper's seal number; PCCSS seal number and gross weight of the container. The CCS shall relay this message to off-dock terminal.

(8) The transit cargo containers destined to off-dock terminal for cross-stuffing, should reach at the entry gate of the off-dock terminal within five hours from their time of exit from a seaport. In case no electronic acknowledgment of the receipt of cargo at off-dock terminal is received after the lapse of five hours of its departure from the exit gates of the port of entry, the system shall compile report of all such containers and generate an alert for the AD/DD examination for action.

(9) The system shall block the bonded carrier in case of delayed receipt of cargo beyond the prescribed time limit.

**484U. Receipt of forward AT cargo at off-dock terminal for its cross stuffing and release.-** (1) On arrival of the container at off-dock terminal the PCCSS staff posted shall check the 'Transport Note' and weighment slip and shall verify the seal of the container. It shall feed a container entry report (CER) for the incoming container in the system and any discrepancy observed with respect to seal, transport note or any other aspect shall be recorded in it. The CER will be pushed by the system into the randomly selected examiner who has to supervise the cross-stuffing.

(2) The off-dock terminal staff shall enter 'Gate-in' event in the system and also enter the gross weight of the container.

(3) The off-dock terminal shall then arrange for the cross stuffing of the transit cargo from the old container into the

corresponding new or empty container(s) in the Afghan transit cross stuffing yard.

(4) The cross stuffing shall be carried out in the presence of the examiner to whom the GD is marked, an authorized representative of the Afghan trader and staff of seaport terminal.

(5) The examiner shall ensure that cargo is cross stuffed from the same container mentioned in GD to the same new or empty container whose information is available in the system.

(6) During the course of cross stuffing, examiner shall compare the items being cross stuffed with the packing list and also take photographs of cargo.

(7) After cross stuffing is done, examiner shall have a look at CER fed by PCCSS staff at the time of entry of container in off-dock terminal, feed his examination report in the CCS alongwith photographs of the cargo and also clearly stating that the difference in weight, if any, was within the allowable limit or not. The sealing staff shall affix the post cross stuffing seal on the new container in which goods have been cross stuffed.

(8) After the examiner has fed his report in the system, it will ask for any discrepancy found? In case of **Yes**, the GD will be routed to the Appraising Officer for further action as under the law i.e., framing contravention in case of mis-declaration or rectification of the mistake with the approval of concerned AD or DD. In case of **No**, the GD shall be auto-assessed.

(9) After its auto-assessment the GD shall be routed to trader or his representative to accept or contest the auto-assessment. The time to accept or contest will be 12 hours. In case of no action by the trader within 12 hours, the system shall auto processed to put the GD out of charge. In case of any contest by the trader, the GD will be routed to AD/DD for necessary action.

(10) After completion of auto-assessment, the GD will be pushed to the security officer for obtaining GD wise insurance guarantee or one time Revolving Insurance guarantee.

(11) The GDs, which will not be auto-assessed on account of non-availability of matching valuation data in the system, will be pushed to Assessment Officer (AO) for manual assessment.

(12) The system shall mark the GD to bonded carrier. Thereafter, the procedure prescribed in rule 473 (7) and onwards of sub-chapter VII of the chapter XXI of Customs Rules 2001 shall apply.

(13) The staff of terminal and Gate officer of Customs shall ensure that after cross-stuffing, the empty containers shall be gate out in the empty one door-off condition.

**484V. Cross-stuffing of reverse transit cargo at the land border stations.-** (1) In case the trader or his representatives selects the option of cross stuffing at the time of filing of GD he will also provide information about old container number(s), or old vehicle number (s) in case of non-containerized cargo as the case may be, new or empty container number(s), name of bonded carrier and the registration number of vehicle(s). The CCS shall generate three messages simultaneously for the specific GD alongwith all the information provided by the trader:

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- (a) import handling message to terminal operator to release the container(s) or old vehicle (s) in case of non-containerized cargo for cross stuffing;
- (b) message to a randomly selected examiner to supervise the cross stuffing; and
- (c) message to Drug Enforcement Cell (DEC) of respective Enforcement Collectorate or ANF or FC as the case may be for drug heck on the empty container or truck as well as on the cargo and to feed its report in the system.

(2) The terminal operator shall arrange for the cross stuffing of the transit cargo from the old container(s) or old vehicle(s) in case of non-containerized cargo into the corresponding new or empty container(s) or new vehicle(s) in case of non-containerized cargo in the Afghan transit cross stuffing yard.

(3) The cross stuffing shall be carried out in the presence of the examiner to whom the GD is marked, an authorized representative of the Afghan trader and staff of terminal operator.

(4) The examiner shall ensure that cargo is cross stuffed from the same container or old vehicle in case of non-containerized cargo, as the case may be, mentioned in GD to the same new or empty container or new vehicle whose information is available in the system.

(5) During the course of cross stuffing, he shall compare the items being cross stuffed with the packing list and also take photographs of cargo.



(6) The cross stuffing of non-containerized cargo shall be executed with tail-to-tail arrangement of the old and new vehicles without de-stuffing of the cargo. After completion of cross-stuffing the new vehicle carrying the reverse cargo shall be properly scanned and weighed.

(7) After cross stuffing is done, he shall feed his examination report in the CCS alongwith photographs of the cargo and also clearly stating that the difference in weight, if any, was within the allowable limit or not. The PCCSS staff shall affix the post cross stuffing seal on the new container or new vehicle in case of non-containerized cargo in which goods have been cross stuffed.

(8) After cross stuffing of loose and non-containerized cargo the tracking device and intrusion belt shall be affixed on the loose cargo or new vehicle(s) in the presence of the staff of the Directorate of Transit Trade.

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(9) After the examiner has fed his report in the system, it will ask for any discrepancy found? In case of **Yes**, the GD will be routed to the Appraising Officer for further action under the law i.e., framing contravention in case of mis-declaration or rectification of the mistake with the approval of an officer not below the rank of a Superintendent or Principal Appraiser. In case of **No**, the GD shall be auto-assessed.

(10) After its auto-assessment the GD shall be routed to trader or his representative to accept or contest the auto-assessment. The time to accept or contest will be 12 hours. In case of no action by the trader within 12 hours, the system shall auto processed to put the GD out of charge. In case of any contest by the trader, the GD will be routed to AD/DD for necessary action.

(11) The GDs, which will not be auto-assessed on account of non-availability of matching valuation data in the system, will be pushed to Assessment Officer (AO) for manual assessment.

(12) The staff of terminal and Gate officer of Customs shall ensure that after cross-stuffing, the empty old vehicle(s) or containers shall be gate out in the empty one-door-off condition.

(13) Thereafter, the procedure prescribed in rule 474(V) and onwards of sub-chapter VII of the chapter XXI of Customs Rules, 2001 shall apply.

**484W. Responsibilities of the carriers.** – (1) Notwithstanding any other action taken under the law and the procedure under these rules, the bonded carrier shall bear all expenses incurred on re-stuffing or re-packing of the goods including the duty and taxes leviable on goods pilfered or damaged on way to or from the off-dock terminal under this procedure.

(2) The bank guarantee or Defense Saving Certificates submitted by transport operators at the time of issuance of license under 478 (a) shall be taken into account for recovery of the amount of duties and taxes, fine and penalty, if any, involved on the cargo during the course of transportation from port of entry to off-dock terminal and *vice versa*, and in case of any eventuality like damage, pilferage, theft, fire, accident etc.

**484X. Violation of rules.** - In case of violation of rules 484R, 484S, 484T, 484U, 484V and 484W is detected during inter-port movement of cargo from port of entry to the off-dock terminal, the carrier, the shipping lines or their agent and off-dock terminal along with other concerned, shall subject to provisions of the Act be jointly and severally responsible for duty and taxes involved and the value diminished as a result of any damage or pilferage. They shall be liable to pay the duty and taxes as may be leviable on such goods in addition to any other action as is authorized under the Act or these rules.

**484Y. Responsibilities of the ODT.** - The provisions of sub-Chapter XIV of Chapter XXI of Customs Rules 2001 shall apply to such off-dock terminals.

**484Z. Application to containerized cargo etc.** - The rules 484R, 484S, 484T, 484U, 484V and 484W shall not apply to LCL cargo or multi index stuffed containers.”.

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[C.No.1(14)T&BT/2013].

  
(Shakir Muhammad)  
Secretary (T&BT)