Government of Pakistan (Revenue Division) Federal Board of Revenue

NOTIFICATION (Customs)

Islamabad, the 9th March, 2022.

S.R.O. 424 (I)/2022.- 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), 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 which may be received from any person, 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, in Chapter-XLI,

- (1) in rule 914, after sub-rule (3), the following new sub-rule shall be added, namely:-
 - "(4) In case the Uzbek trader does not have a User ID of Customs Computerized System, the licensed Transport Operator (bonded carrier) may file GD on his behalf. In that case the transportation of transit cargo may also be done by the same Transport Operator (bonded carrier).";
- in rule 929, after sub-rule (2), the following new sub-rule shall be inserted, namely:-
 - "(2A) The one time insurance guarantee or revolving insurance guarantee may also be submitted on line by the Insurance Companies registered in Pakistan Single Window (PSW) against the WeBOC user ID of the respective person or entity, wherein insurance companies are integrated with PSW:



Provided that in case of non-availability of revolving insurance guarantee single transaction insurance guarantee may be furnished for leviable duty and taxes on transit goods.";

- (3) in rule 949, for sub-rule (4), the following shall be substituted, namely:-
 - "(4) In case, the transit cargo is loaded in a container other than that of a shipping line, the cargo shall be allowed cross-stuffing from the shipping line container. After out of charge of the GD, the system may ask from trader whether he wants to avail the option of cross stuffing at the office enroute or not. In case of Yes, the system shall display the drop down menu showing list of off dock terminals and sea terminals. He may choose the terminal and shall enter information about the vehicle number and that of the container on which goods are currently loaded. This information shall be passed on to the respective Customs officer through WeBOC and also to the respective Terminal through EDI. The cross-stuffing shall be done in the presence of Customs officer not below the rank of an Appraising Officer who shall enter the numbers of old and new containers, submit post cross stuffing report and upload images of the goods in WeBOC system. After cross-stuffing, the PA or AO shall apply a Pakistan Customs Container Sealing System (PCCSS) seal on the new container and enter its number in the system.";

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- (4) in rule 955, after sub-rule (3), the following new sub-rule shall be added, namely:-
 - "(4) The respective sea terminal operator or the off dock terminal operator, being custodian of goods, shall be responsible for the integrity, security and proper cross stuffing of the transit cargo.";
- in rule 964, in sub-rule (1), after the word "carrier", the expression "provided that bonded carrier or the logistic company shall own at least twenty-five containers to be eligible for registration under this section.
- (6) for rules 966, 967, 968 and 970, the following shall be substituted, namely:-

- "966. Eligibility of a transport operator.- The eligibility criteria shall be the same as set out under rule 477 of these rules.
- **967. Approval of licence.-** The Transport Operators approved under rule 478 of these rules shall be considered approved for transportation of goods under Uzbekistan Transit Trade Agreement- 2021.
- **968.** Renewal of licence.- The conditions for renewal of licence shall be the same as set out under rule 479 of these rules.
- 969. Responsibilities of the bonded transport operator.- The responsibilities of the bonded transport operator carrying goods under Uzbekistan Transit Trade Agreement- 2021 will be the same as set out under rule 480 of these rules.
- 970. Allowing single transport vehicle owner to transport transit cargo. The single vehicle Transport Operators approved under rule 479A of these rules shall be considered approved for transportation of goods under Uzbekistan Transit Trade Agreement- 2021."

[C. No.1(4)T&BT(L&P)/2021-Pt]

(Muhammad Rizwan) Secretary (Law & Procedure)