

Government of Pakistan
(Revenue Division)
Federal Board of Revenue

Islamabad, the 19th March, 2026

NOTIFICATION

S.R.O.525(I)/2026.- 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 by sub-section (3A) of the said section 219, were previously published *vide* Notification No. S.R.O.517(I)/2026, dated the 18th day of March, 2026, namely:-

In the aforesaid Rules, the following further amendments shall be made namely:

I. in rule 510A;-

- (i) after the words “(IT) cargo”, the words “other than LCL cargo” shall be omitted;
- (ii) after the words “sea port”, the words “or airport” shall be inserted;
- (iii) after the expression “(VOCCs/NVOCCs)”, the expression “or Ground Handling Agents (GHA)” shall be inserted; and
- (iv) after sub-clause (i), the following new clause shall be added namely;-
“(j) HS Code, description and quantity of goods”.

II. in rule 510B,-

- i. for the heading and rider clause the following be substituted, namely:-

“**Transshipment of Containerized/LCL cargo:** Following procedure shall be adopted for IT cargo movement between ports:-”;

ii. in clause (a),-

- (i) after the expression “Terminal Operator” or “TO” wherever occurring, the expression “/ Off Dock Terminal / GHA” shall be inserted;
- (ii) for the word “containers”, wherever occurring, the word “cargo” shall be substituted;
- (iii) after the words “of a sea port”, the expression “/ airport or the notified Off Dock Terminal (ODT)” shall be inserted;

iii. in clause (b),-

- (i) after the words “TO”, the expression “/ODT /GHA” shall be inserted;

- (ii) after the word "container" wherever occurring, the words "/air shipment" shall be inserted;
 - (iii) after the words "Customs seal" the words "after Customs examination" shall be inserted;
 - iv. in clause (c),-
 - (i) after the words "bonded-area", the words "except for the cargo manifested for the ODTs or Airports" shall be inserted;
 - (ii) after the word "vessel" wherever occurring, the expression "/ aircraft" shall be inserted;
 - (iii) after the words "TO" wherever occurring, the expression "/ ODT /GHA" shall be inserted;
 - v. in clause (d),-
 - (i) after the words "his authorized agent", the words "or GHA" shall be inserted;
 - (ii) after the word "vessel" wherever occurring, the expression "/ aircraft" shall be inserted;
 - vi. in clause (f), after the word "vessel", the expression "/ aircraft" shall be inserted;
 - vii. in clause (g), after the word "vessel", the expression " / arrival of aircraft. The respective Chief Collector may extend this time limit on case to case basis, under exceptional circumstances, after recording the reasons in writing for such extension." shall be inserted; and
 - viii. in clause (i), after the word "ship", the expression "/ aircraft" shall be added;
- III. in rule 510C, in sub-rule (1), after the letters "BL" the expression "/AWB" shall be inserted;
- IV. in rule 510D, after the words "shipping line", wherever occurring, the words and character " / airline" shall be added; and after the words "their arrival" the words "or as extended by the respective Chief Collector" shall be added;
- V. in rule 510E;
- (i) after the words "shipping line" the expression " / airline" shall be inserted;
 - (ii) after the word "containers" the expression " / air shipments" shall be inserted;
 - (iii) after the words "rules and regulations.", the expression "In case of any pilferage or mis-declaration, the shipping line / airline shall be responsible for payment of duty and taxes or any liability as determined by the Customs. The TO / ODT / GHA shall also be liable for payment of duty and taxes and any other liability, as determined by the Customs, in case of pilferage or replacement of IT goods under their custody." shall be inserted; and
- VI. after the rule 510F, following new rules shall be inserted, namely;-
- "510G. International transshipment goods.-**
The international transshipment goods manifested for Off Dock Terminals and

Airports shall be moved under Inter-port Movement Rules (Sub-Chapter XV) of the Customs Rules 2001, in the Customs Computerized System, subject to 100% scanning. In case any discrepancy is found in scanning against the declaration in manifest, 100% physical examination of that IT cargo shall be carried out by the Customs before Gate Out from the port area. In case of major discrepancies, Customs shall initiate legal proceedings against the respective Shipping line / airline. Physical examination may also be conducted by Customs on the basis of risk parameters. The movement of international transshipment goods from ODTs to seaport / airport for the foreign destination shall also be scanned at the time of entry into that port / airport and shall be under Inter Port Movement Rules (sub-chapter XV) in the Customs Computerized System.

510H. IT cargo.-

IT cargo shall only be allowed to be stored in those ODTs which comply with the legal requirements as laid down under Rule 554 of Customs Rules 2001.

510I. Discontinuation of movement of IT Cargo.-

The respective Chief Collector having jurisdiction may, after coordination with the relevant field formations and giving a notice of three days, discontinue the movement of IT cargo to/from ODTs/GHAs if it is found that such movement is causing hurdles in smooth clearance of cargo destined for Pakistan. The Chief Collector may also discontinue such movements to/from/by a specific ODT/GHA/shipping or airline, if it is found that they are involved in any violation of the rules or law while processing or holding such IT cargo.

510J. Monthly report.-

The TOs / ODTs / GHAs shall submit a monthly reconciliation report of IT cargo received, stored and transshipped to destination countries to the respective Collectorate of Customs before the 5th day of the next month.”

[C. No.1(14)T&BT/2024]


(Junaid Mahmood)
Secretary (Transit & Border Trade)