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PART II

Statutory Notifications (S.R.O.)

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
(Federal Board of Revenue)

NOTIFICATION

Islamabad, the 9th October, 2020

(CUSTOMS)

S. R. O. 1039(I)/2020.— 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, have been previously published vide Notification No. S.R.O 797(I)/2020, dated the 26th August, 2020, namely:—

In the aforesaid Rules,—

2195 (1—10)

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(1) in rule 326,—

(i) after clause (b), the following new clause shall be inserted, namely:—

“(ba) “bulk cargo” means cargo usually dropped or poured as solid or liquid, into a bulk carrier’s hold and includes dry and liquid bulk cargo;”;

(ii) in clause (d), for the word “Central”, the word “Federal” shall be substituted;

(iii) for clause (j), the following shall be substituted, namely:—

“(j) “oversized or heavy or bulky goods” means any heavy or bulky object which because of its weight, size or nature cannot be carried in a closed vehicle or closed container;”;

(iv) for clauses (q) and (r), the following shall be substituted, namely:-

“(q) “transshipment permit” means the authorization granted by respective Directorate of Transit Trade (Transshipment Section), for transshipment of goods or allowed under Customs Computerized System; and

(r) “transshipment manifest” means manifest to be prepared by the carrier in the prescribed form for submission to respective Directorate of Transit Trade (Transshipment Section), and to the appropriate officer of Customs at the customs ports or stations of destination.”;

(2) in rule 327,—

(i) in sub-rule (3), the expression, “The tracking device is not mandatory for the prime movers or tractors of articulated trailers or trailers.”, shall be omitted;

(ii) after sub-rule (3), amended as aforesaid, the following new sub-rules shall be inserted, namely:—

“(3A) All transport units and conveyances used by the transport operators for carrying transshipment goods shall be properly secured, riveted, locked and sealed.

The transport units and conveyance used by the transport operators shall be so constructed and equipped as to provide for the Customs seals to be conveniently and effectively affixed thereon and containing no concealed space where any goods could be hidden. The transport units shall have a permanently installed or fixed tracking device capable of showing the location of the said vehicle or trailer at any given times as well as a track of its route and stoppage etc. The transport unit shall be free from all manufacturing defects so that no goods can be removed from or introduced into the sealed portion of the transport units capable of holding any goods should be readily accessible for Customs inspection. The transport units shall be individually registered with the vehicle registration authority.

(3B) Each vehicle shall be equipped with the tracking device from a tracking company duly approved by the Board.

(3C) The Customs staff shall verify the satisfactory working of the tracker and the identity of the containers and vehicles used by the transport operators for carrying transshipment goods.”;

(iii) after sub-rule (6), the following new sub-rule shall be inserted, namely:—

“(6A) The licensed bonded carrier/Transport Operator shall be responsible that each container carrying transshipment goods shall distinctly display the words “GOODS UNDER TRANSSHIPMENT” written on detachable plates affixed on the front and rear sides of the container. While clamping the detachable plates on the rear side, it shall be ensured that the visibility / integrity of machine readable seals remain unaffected.”;

(3) in rule 328,—

(a) in sub-rule (1), for the words, “reputable company”, the expression “tracking company as licensed by the FBR”, shall be substituted;

(b) for sub-rule (2), the following shall be substituted, namely:—

- “(2) Bonded carrier license shall be issued by the respective Director of Transit Trade in whose jurisdiction the business address of the applicant is located for a period of two years on the recommendation of committee comprising respective Director of Transit Trade, Collector, Model Customs Collectorate (Enforcement and Compliance) and Director, Intelligence and Investigation-Customs of the jurisdiction, after seeking approval of the Director General Transit Trade, on completion of formalities under the Customs Rules, 2001. The license may be revoked at any time by the licensing authority.”;
- (c) in sub-rule (6), for the words “concerned Collector of Customs”, the words “respective Director of Transit Trade”, and for the words “Collector of Customs”, the word “Director” shall be substituted;
- (4) in rule 329,—
- (a) in sub-rule (2), the expression “, using the transport route, as may be prescribed by the Board, from time to time” shall be omitted;
- (b) in sub-rules (4), (5), (6) and (7), for the expression, “Assistant Collector (Imports Section)”, the expression, “Assistant Director (Transshipment Section)” shall be substituted;
- (c) in sub-rule (6), in the first proviso, for the expression, “Collector, Model Customs Collectorate of Appraisalment”, the expression “Director Transit Trade”, shall be substituted; and
- (d) in sub-rule (8), for the expression, “Customs or Sales Tax Collectorate station”, the expression, “Mobile Enforcement Unit or Transit Directorate”, shall be substituted;
- (5) in rule 329-A, in sub-rule (1), in clause (c), after the word “seal”, the words “or tracker” shall be inserted;
- (6) in rule 330,—
- (a) in sub-rule (1), for the word “Collector”, the word “Director”, occurring for two times, shall be substituted;

- (b) for sub-rule (2), the following shall be substituted, namely:—
- “(2) The application shall be filed in the Transshipment Section of the concerned Directorate of Transit Trade.”;
and
- (c) in sub-rule (5), for the expression, “Collector”, the expression, “Director”, occurring for two times, shall be substituted;
- (7) in rule 331,—
- (i) in clause (a), for sub-clause (iii), the following shall be substituted, namely:—
- “(iii) in case of exceptional cases, if any problem is faced for stuffing of any goods in container the carrier shall approach the concerned Assistant Director (Transshipment Section) who may allow transshipment of such goods in loose form subject to additional conditions, sealing and tracking requirements and safeguards, as he deems appropriate.”;
- (ii) in clause (b), in sub-clause (vii), for the word “Collector”, the word “Director”, shall be substituted;
- (8) in rule 333,—
- (a) in clause (d), the word “and”, at the end shall be omitted; and
- (b) in clause (e), for the full stop at the end, the colon shall be substituted and the word, “and” shall be inserted and thereafter the following new clause shall be inserted, namely:—
- “(f) Strategic goods as defined under UN Resolution 1540 and notified by SECDIV.”;
- (9) for rule 334,—
- (i) in the titled, after the word “person”, the words, “and Tracker by the FBR’s Licensed Tracking Company”, shall be inserted;
- (ii) for sub-rules (1) and (2), the following shall be substituted, namely:—

- “(1) All transport units and containers carrying transshipment goods shall be allowed clearance from the area of delivery after installation of machine readable seal by Customs Container Security Unit staff or authorised person and Tracking device installed by tracking company duly licensed by FBR, including over-dimension cargo, notified heavy cargo and goods to be transhipped by Pakistan Railways except in cases where sealing is not possible as determined by the Assistant or Deputy Director, Transit at the port of departure.
- (2) The container and vehicle shall be tracked by Container Security Device (CSD) and Prime Mover Device (PMD) installed by tracking company duly licensed by FBR, and sealed with machine readable unbreakable seals with progressive serial number by the CCSU or authorised person at the focal points (entry), on first come, first served basis.”;
- (iii) in sub-rule (7), for the words, “other seals if applicable”, the words “and tracking device mounted on container”, shall be substituted;
- (iv) for sub-rule (8), the following shall be substituted, namely:-
- “(8) In case the CCSU or authorized person finds the seal broken or tampered with, or malfunctioning of tracking device or finds the security of the cargo/container compromised in any way detrimental to the revenue, or safety or anti narcotics or anti terrorism concerns, the matter shall be reported to the Incharge CCSU as well as to the Director Transit having jurisdiction and Project Director, Central Control Room as per procedure prescribed by the Board as well as the concerned Assistant Collector of destination for necessary action. Such container shall be de stuffed/re stuffed only in the presence of authorized officer of Customs of the concerned customs station.”;
- (v) for sub-rule (9), the following shall be substituted, namely:-
- “(9) In case the vehicle, trailer, prime mover or railway wagon or train meets with an accident or breakdown that has caused or may cause the security and safety of the bonded goods to be compromised, the driver of the

vehicle/representative of the carrier will immediately inform the nearest Transit Monitoring and Response Center (TMRC) or Director, Transit Trade and CCSU for necessary action as per the procedure prescribed by the Board.

- (i) The carrier shall bear all expenses incurred on re-stuffing or repacking of bonded goods pilferaged or damaged.
 - (ii) the carrier shall approach the nearest Transit Monitoring and Response Center (TMRC) or Director, Transit Trade for witnessing the shifting of goods in another transport unit if necessitated. The carrier shall shift the transshipment goods or container in the other transport unit in the presence of the officer authorized by the said office. The officer incharge shall issue a certificate to this effect to be produced by the carrier at the destination and cause the re-sealing of the container by CCSU or authorized person and mounting of the tracking device on the container.”;
- (10) in rule 335,—
- (a) in sub-rule (2), for the expression, “Collector”, the expression “Director” shall be substituted;
 - (b) in sub-rule (3), for the expression, “Collector”, the expression, “the concerned Director of Transit Trade”, shall be substituted;
 - (c) in sub-rule (4), for the expression, “Collector of Customs”, the expression, “Director of Transit Trade”, shall be substituted;
- (11) in rule 336,—
- (a) in sub-rule (2), for the expression, “Custom”, the word, “Transit”, shall be substituted;
 - (b) in sub-rules (3) and (4), for the word, “import”, the word, “transshipment” shall be substituted;
 - (c) in rule (4), for the expression “Collector”, the expression “Director” shall be substituted;

(12) for rule 337, the following shall be substituted, namely:—

“337. **Checking of conveyance enroute.**—An officer of Customs not below the rank of Inspector, may, on reasonable suspicion regarding substitution or attempt of substitution of goods, or interference with the container and cargo contained therein which may in any way be detrimental to the revenue, or safety anti narcotics, anti terrorism concerns by tampering seals / tracker devices or containers while the conveyance is enroute, shall inform Incharge CCSU and nearest TMRC about his suspicion and on receiving specific permission of Incharge TMRC or Director of Transit Trade in whose jurisdiction the goods are present are to be intercepted and check that the rivets, locks, seals, and labels of the transport unit and the container are intact. Report of such re-checking shall invariably be sent to CCSU by the concerned Collectorate/ Director by fax/e-mail/courier as well as telephonically within six hours of such interception.”;

(13) in rule 339,—

(i) for sub-rule (1), the following shall be substituted, namely:—

“(1) All goods for which transshipment permit has been issued will reach the customs port or stations of destination within the timeline as prescribed below from the date of issue of transshipment permit;

S.No.	Route	Time Limit (Days)
1	Karachi to Hyderabad	two
2	Karachi to Quetta	four
3	Karachi to Multan	four
4	Karachi to Faisalabad	five
5	Karachi to Lahore	five
6	Karachi to Sambrial	five
7	Karachi to Islamabad	five
8	Karachi to Peshawar	five
9	Gwadar to Hyderabad	three
10	Gwadar to Quetta	three
11	Gwadar to Multan	four
12	Gwadar to Faisalabad	five
13	Gwadar to Lahore	five

S.No.	Route	Time Limit (Days)
14	Gwadar to Sambrial	five
15	Gwadar to Islamabad	five
16	Gwadar to Peshawar	five
17	Taftan to Karachi	five
18	Taftan to Hyderabad	five
19	Taftan to Quetta	two
20	Taftan to Multan	four
21	Taftan to Faisalabad	five
22	Taftan to Lahore	five
23	Taftan to Sambrial	five
24	Taftan to Islamabad	five
25	Taftan to Peshawar	five
26	Chaman to Karachi	four
27	Chaman to Hyderabad	five
28	Chaman to Quetta	two
29	Chaman to Multan	four
30	Chaman to Faisalabad	five
31	Chaman to Lahore	five
32	Chaman to Sambrial	five
33	Chaman to Islamabad	five
34	Chaman to Peshawar	five
35	Torkham to Karachi	five
36	Torkham to Hyderabad	five
37	Torkham to Quetta	four
38	Torkham to Multan	four
39	Torkham to Faisalabad	three
40	Torkham to Lahore	three
41	Torkham to Sambrial	three
42	Torkham to Islamabad	two
43	Torkham to Peshawar	two
44	Sost to Karachi	nine
45	Sost to Hyderabad	nine
46	Sost to Quetta	eight
47	Sost to Multan	seven
48	Sost to Faisalabad	seven
49	Sost to Lahore	seven
50	Sost to Sambrial	seven
51	Sost to Islamabad	five
52	Sost to Peshawar	six

;”and

- (ii) in sub-rules (2) and (3), for the expression, “Collector”, the expression, “Director”, shall be substituted;
- (14) in Appendix-II,—
 - (a) for the expression, “Collector of Customs (Appraisalment)”, wherever occurring, the expression, “Director of Transit Trade”, shall be substituted;
 - (b) for the expression, “Collector of Customs”, wherever occurring, the expression, “Director of Transit Trade”, shall be substituted;
- (15) in Appendix-III, for the expression, “ASSISTANT COLLECTOR OF CUSTOMS”, wherever occurring, the expression “ASSISTANT-DIRECTOR OF TRANSIT TRADE”, shall be substituted; and
- (16) in Appendix-IV,—
 - (a) for the expression, “COLLECTORATE OF APPRAISEMENT”, the expression, “DIRECTORATE OF TRANSIT TRADE”, shall be substituted; and
 - (b) for the expression, “COLLECTOR”, the expression, “DIRECTOR”, shall be substituted.

[C. No. 10(18)L&P/2020.]

WAJID ALI,
Secretary (Law & Procedure).