

796-

GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
FEDERAL BOARD OF REVENUE

NOTIFICATION
(CUSTOMS)

Islamabad, the 5th May, 2023

S.R.O. 560 (I)/2023.- In exercise of the powers conferred by section 219 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. 286(I)/2023, dated the 2nd day of March, 2023, namely:-

In the aforesaid Rules, after chapter XLII, the following new chapter shall be added, namely:-

“CHAPTER- XLIII

TRANSIT REGIME IN PAKISTAN
TAJIKISTAN-PAKISTAN TRANSIT TRADE RULES


Sub-Chapter-I
Preliminary

1019. Scope. - The provisions of this chapter shall be for the purpose of Tajikistan-Pakistan Transit Trade Agreement, 2022 for processing of transit trade cargo through the following port under Customs Computerized System, to and from Tajikistan, namely: -

- (a) Tajikistan's cargo imported through Karachi Port, Port Muhammad Bin Qasim and Gwadar Port; and
- (b) Tajikistan's cargo to other countries via Karachi Port, Port Muhammad Bin Qasim and Gwadar Port.

1020. Definitions. - (1) In this chapter, unless there is anything repugnant in the subject or context,-

- (i) "bill of lading" means the document issued by shipping line containing details about the type, quantity and destination of the goods;

- 75-
- (ii) **"bilateral trade"** means exchange of goods and services between two countries, passing through third country or directly;
 - (iii) **"border stations"** means Chaman, Torkham, Ghulam Khan, Taftan, Gabd, Sost and any other Customs station notified by the Board for the purposes of the Transit Trade;
 - (iv) **"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;
 - (v) **"cargo"** means goods including vehicles;
 - (vi) **"carriers"** means legal or natural person responsible for the transport of cargo goods including vehicles by rail, road, either directly or by using a third party, and by whom or in whose name a contract of carriage for hire or reward has been concluded;
 - (vii) **"container"** means an article of transport equipment; (i) fully enclosed to constitute a compartment intended for containing goods, (ii) of a permanent character and accordingly strong enough to be suitable for repeated use, (iii) specially designed to facilitate the transport of goods by one or more modes of transport without intermediate reloading, (iv) designed for ready handling, particularly when being transferred from one mode of transport to another, (v) designed to be easy to fill and to empty, and (vi) demountable bodies are to be treated as containers;
 - (viii) **"contracting parties"** means Pakistan and Tajikistan; 
 - (ix) **"cross-border authorization"** means a document issued after completion of all customs formalities allowing the cross-border of vehicles transporting transit cargo at land customs border stations;
 - (x) **"cross border traffic"** means traffic originating from the territory of the State of one contracting party that ends up in the territory of the State of other contracting Party;
 - (xi) **"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 approved places within premises of customs-ports, terminals or off-dock terminals 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;
 - (xii) **"customs control"** means measures applied to ensure compliance with the laws and regulations relating to the importation, transit and

794 -

exportation of goods which the customs are responsible for enforcing;

- (xiii) **"custom transit"** means the customs procedure under which goods are transported under customs control from one customs office to another, -
- (xiv) **"customs security"** means encashable financial guarantee acceptable to Customs, submitted by the traders or their authorized agents or brokers on transit goods for an amount equivalent to the import levies of the host country, as per prescribed rules;
- (xv) **"dangerous goods"** means goods posing a significant risk to health and environment, security and property when being transported or lying inside storage;
- (xvi) **"examination of goods"** means the process of physical ascertainment by Customs of nature, origin, condition, quantity and value with reference to transit documents;
- (xvii) **"external user registration office"** means the office designated by the relevant Ministry of Republic of Tajikistan for registration of entities and other users based in Tajikistan with the Customs Computerized System in Pakistan;
- (xviii) **"home country"** means for transport operators, the country of establishment, and for vehicles, and the country of registration;
- (xix) **"host country"** or "country of destination" means the country where transportation of goods is performed; th
- (xx) **"import duty and taxes"** means the Customs duties and all other duties, taxes and other charges levied in accordance with domestic legislation on or in connection with the importation of goods, but not including the cost of services rendered;
- (xxi) **"inspection of goods"** means the superficial process of confirmation that the marks and numbers of bulk in open cargo and container number and seal numbers of containerized cargo, are in accordance with the particulars provided in the goods declaration or bill of lading;
- (xxii) **"international transport"** means transport between the territories of the states of the contracting parties (bilateral traffic) or through the territory of the state of the other contracting party (transit traffic);
- (xxiii) **"international freight transport"** means movement of goods in one and the same loading unit (container) which successively uses two or more different modes of transport, without the goods themselves being handled;

713
(xxiv) "**licensing authority**" means the respective Director of Transit Trade, where an applicant, based on his or her business address, has applied for issuance of transport operator's license;

(xxv) "**Logistics Facilitation Center**" means a transit office at Torkham, Chaman & Ghulam Khan regulating issuance of permits to Pakistani registered transport operator and movement of foreign registered vehicles;

(xxvi) "**multimodal transport (which is also known as combined transport)**" is the movement of goods using more than one mode of transportation, but under the terms of a single contract;

(xxvii) "**national treatment**" means a contracting party shall grant according to its national legislation treatment to services and services suppliers of the other contracting party, no less favorable than that which it accords to its own like services and service suppliers;

(xxviii) "**office of departure**" means any Customs office at which a Customs transit operation commences;

(xxix) "**office en-route**" means any Customs office through which goods in transit pass during the course of a Customs transit operation;

(xxx) "**office of destination**" means any Customs office at which a Customs transit operation is terminated;

Explanation. -If the office of departure is Karachi, the office en-route shall be Torkham, Chaman, Ghulam Khan and the Tajik Customs office at their border, and office of destination shall be Customs station inside territory of Tajikistan where Goods Declaration is filed;

(xxxi) "**oversized and bulky cargo**" means any heavy or bulky object including animals which because of its weight, size or nature cannot be carried in a closed vehicle or closed container;

(xxxii) "**prohibited goods**" means the goods prohibited to be carried under the transit trade under any law for the time being in force;

(xxxiii) "**port of entry or exit (border crossing point)**" means the territory (part of the territory) of border railway stations and highways, custom-ports and terminals, river ports, airports (aerodromes) Border Customs Stations open for international relations, as well as persons, vehicles, goods, other property, livestock across the State Border of the States of the contracting parties other specially equipped place where border customs and

792

other types of control of goods, seeds, planting material, other products of animals and plants are carried out;

- (xxxiv) "**phyto-sanitary control**" means the inspection intended to prevent the spread and the introduction across national boundaries of pets, plants and plant products;
- (xxxv) "**prescribed transport route**" means the land route prescribed by the Board for transportation of transit goods within the frontiers of Pakistan;
- (xxxvi) "**revolving insurance guarantee**" means a revolving insurance guarantee with one-year validity to be submitted to the concerned Directorate of Transit Trade to cover the leviable duty and taxes on transit goods while passing through the territory of Pakistan;
- (xxxvii) "**road transport permit**" means a document issued by a competent authority of one contracting party that allows vehicles registered in the territory of the state of the other contracting party to enter or exit or transit through its territory;
- (xxxviii) "**sealing**" means affixing of PCCSS seal on transit goods under Customs General Order 3/2020 dated 17.04.2020 and issuance of transport note electronically;
- (xxxix) "**system**" refers to the Pakistan Customs Computerized System (CCS) that is in operation in the Customs offices as per Board's instructions;
- (xl) "**Directorate of Transit Trades**" means the formations established in the Directorate General of Transit Trade specifically to handle the transit trade related affairs;
- (xli) "**shipper**" means any natural or legal person by whom or in whose name a contract of carriage of goods has been concluded with a carrier, or any person by whom or in whose name the goods are actually delivered to the carrier in relation to the contract of carriage of goods;
- (xlii) "**transit goods TG-GD**" means the goods declaration filed electronically by the importer or his authorized Customs agent under these rules for cargo meant for transit to or from Tajikistan;
- (xliii) "**transit cargo**" means goods including vehicles imported or exported by Tajikistan for transit across Pakistan under section 129 of the Act;
- (xliv) "**transit goods**" means the goods whether commercial or non-commercial transited through Pakistan, to and from Tajikistan;

711-
(xlv) "**transport note**" means the duly prescribed document containing sealing information generated by the Customs Containerized Sealing Unit (CCSU) or the Customs sealing staff at port of entry;

(xlvi) "**transport operator (TO)**" means Pakistan Railways or such other carrier including a bonded carrier duly licensed by the Licensing authority or Customs authorities of the contracting parties, to carry out international transport operations between the territories of the contracting parties, or between its home country and to or from a third country through the territory of the other contracting party;

(xlvii) "**transport unit**" means aircrafts, freight containers of international specifications transported by road, railway wagons or road vehicles including trailers and semi-trailers;

(xlviii) "**TIN**" or "**tax identification number**" means a unique number issued by relevant Ministry of Republic of Tajikistan to identify a specific taxpayer;

(xlix) "**user ID office**" means the designated office in the Directorate General Transit Trade for registration and issuance of user IDs to the respective Traders or users;

(l) "**user ID**" means a unique user identifier as may be allocated to a foreign trader intending to transit his goods through territory of Pakistan as per procedure prescribed by the Directorate General of Transit Trade to access the Customs Computerized System;

(li) "**vehicle**" means any rigid road vehicle, articulated vehicle, unaccompanied trailer or semi-trailer; and

(lii) "**veterinary-sanitary inspection**" means the inspection applied to animals and animal products with a view to protecting the life and health of persons and animals, as well as that carried out on objects or goods which could serve as a carrier for animal disease.

(2) The words and expressions used, but not defined herein, shall have the meanings assigned thereto in the Act.

Sub-Chapter-II

Procedure for registration of users with CCS and issuance of user ID

1021. Registration of foreign business and other users with Customs Computerized System for issuance of user ID or password. - (I) Directorate General Reforms and Automation, Karachi shall generate one or more user IDs for the focal person of the relevant Ministry of Republic of Tajikistan for registration of

790

different categories of users i.e., traders, government organizations, United Nations (UN) or Diplomatic Missions based' in Tajikistan with Customs Computerized System (CCS).

(2) The foreign entities i.e., traders, government organizations, United Nations (UN) or Diplomatic Missions shall complete the requisite registration proforma (**Annex-I**) which shall be submitted in the Customs Computerized System by the relevant Ministry of Republic of Tajikistan electronically.

1022. Issuance of user ID or password to the users by CCS. - (1) On receipt of the requisite information, the CCS shall generate a user ID and password and forward it to the applicant through his registered email address.

(2) The user shall have right to nominate upto three customs clearing agents or brokers to handle his transit cargo in Pakistan.

(3) A user can also nominate a transport operator for handling of cargo i.e., both for filing of GD and transportation of transit cargo by the same logistic entity.

Sub-Chapter-III

Procedure for Commercial Vehicles transporting transit and bilateral trade goods

1023. Basis of entry of commercial vehicles. - (1) Vehicles transporting transit and bilateral goods shall be licensed by the competent authorities of the contracting parties as transport operator authorized to conduct international transportation.

(2) Every vehicle while exiting or entering Pakistan shall carry valid permit issued by the competent authority on the prescribed format (**Annex-II**). The vehicle details shall be mentioned on the permit.

(3) The permit shall be valid for one vehicle and for single round trip and only for the transport operator to whom it is issued; it shall be non-transferable to other carriers or third parties.

(4) The period of validity of permit in the normal circumstances shall be twenty days from date of entry i.e., equal to number of days allowed for stay in Pakistan in visa for each trip. However, in exceptional circumstances, the vehicle can stay upto ninety days from date of entry into Pakistan under intimation to the Customs. No further approval will be required from Customs on basis of principle of reciprocity, as agreed by the two contracting parties.

(5) Permits submitted within the current calendar year shall be valid until 31st January of the next year.

(6) Permit shall also be required for empty run (deadheading).

1024. Number of permits to be exchanged between the contracting parties.

- (1) Before the start of every calendar year, the competent authorities of the two contracting Parties shall exchange agreed number of permits for goods transport. Said

789-
permits must bear a stamp of the competent authority of the State of the contracting party and the signature of an authorized person issuing this permit.

(2) The transport units, holding original permits shall not pay any entry charges required from foreign transport units.

(3) In case, the initial permits exchanged at the beginning of calendar year have been utilized by a contracting party, it may request the other contracting party for issuance of additional permits.

(4) The transport units holding additional permits shall be liable to pay the charges as per national regulation of the host country.

(5) The additional permits shall be marked with the words "outside quota" to distinguish these, from those permits exchanged during the beginning of the year.

1025. Exemptions from road transport permit. - (1) The permit referred to in rule-1023 above is not required for transportation of. -

- (a) movable properties during resettlement;
- (b) materials and objects including art works intended for fairs and exhibitions;
- (c) vehicles, live animals as well as various stocks and properties intended for sporting events and circus shows;
- (d) Theatrical decor and requisites, musical instruments, equipment and accessories for filming, radio or TV broadcasts;
- (e) the bodies or ashes of the dead;
- (f) transporting for the purposes of humanitarian and medical aid, rescue operation in response to natural disasters;
- (g) postal sending; and
- (h) by a vehicle where its total laden weight, including trailer do not exceed 3.5 tons.

(2) The permit referred to in rule-1023 above is also not required for the passage of a technical assistance's vehicle, intended for repair or towing of defective vehicles.

1026. Issuance of permits to Pakistan registered vehicles transporting transit and bilateral trade cargo. - (1) The Directorate of Transit Trade, Peshawar and Quetta shall be authorized to issue and regulate permits at their respective land border customs stations.

(2) Permits received from competent authorities shall be kept at "Logistics Facilitation Center" at Torkham, Chaman, Ghulam Khan or any other relevant customs Station.

(3) Permits shall be handed over to the vehicles of the registered transport operators arriving at border customs stations on first come first served basis.

(4) A vehicle carrying transit or export goods, after gate-in at border customs station shall be assigned a sequence number by CCS for adding to the queue for handing over of the duly filled permits by Logistics Facilitation Center.

(5) The Logistics Facilitation Center shall keep the record of all the vehicle permits handed over to the transport operators and shall communicate weekly data to the DG Transit Trade and Board.

(6) Pakistani vehicles destined to Tajikistan shall also be required to possess requisite authorization for transiting territory of Tajikistan as agreed between the two countries i.e. Pakistan and Tajikistan.

(7) The Directorate General Transit Trade shall regulate the permits and coordinate with Tajik authorities for issuance of additional permits well in time.

1027. Entry of Tajikistan's registered vehicles transporting transit and bilateral trade cargo into Pakistan. - (1) Tajikistan's registered vehicles holding valid permits and are being utilized for the transport of transit and bilateral trade cargo shall enter Pakistan without the requirement of submission of any financial security for the duty and taxes leviable on the vehicle, on the basis of reciprocity, as agreed by the two contracting parties.

(2) The Logistics Facilitation Center shall record particulars of both driver and vehicle in the CCS and these details should be linked with the FIA's immigration module so that driver can only exit Pakistan, if his vehicle, on return journey, has entered the border Customs station and gate-in event has been recorded in the CCS and vehicle has completed all customs formalities for exiting Pakistan.

(3) Both Customs and FIA officials posted at the Customs border stations shall carry out weekly reconciliation to ensure the implementation of the above mechanism and to ascertain any overstayed vehicles.

(4) A tracker shall be installed, on each vehicle upon entry into the territory of Pakistan as per its national legislations.

(5) In case of any exigency, a foreign driver can exit the country with the prior approval of customs authorities. In these cases, the concerned transport operator shall request customs authorities for a replacement driver, so that his details can be linked with the vehicle.

(6) The vehicles of third countries can also transport transit and bilateral trade cargo, if these vehicles have the requisite permits or authorizations.

(7) The Logistics Facilitation Center shall keep the record of all the Tajikistan's vehicles entering Pakistan on permits and a weekly re-conciliation shall be carried out to ensure compliance of these rules.

787
(8) The system shall generate alerts for vehicles that have not exited Pakistan's territory within the prescribed time for further necessary action by the concerned officer of Customs. However, in cases of exceptional circumstances the said time limit may be extended upto 90 days in the system, on intimation to the Customs by the carrier.

1028. Fuel accessories, toolkit etc.- (1) The fuel contained in the ordinary supply tanks of vehicles temporarily imported shall be admitted without payment of import duties and import taxes and free of import prohibitions and restrictions. Each contracting party may, however, fix maximum quantities for the fuel so admitted into the territory in the supply tanks of the vehicle temporarily imported.

(2) The accessories, toolkit, and other articles that form the normal equipment of the vehicle and the lubricants, maintenance supplies, and spare parts in reasonable quantities for the repair of the vehicle, shall be exempted from import duties and taxes.

(3) The contracting parties also agree to grant temporary admission for maintenance and recovery vehicles and for parts.

1029. Levies and charges on temporary imported vehicles. - (1) The board may through a general order levy charges, generally applicable for all traffic, including fees for Weighment, scanning and sealing by customs officials or those commensurate with the administrative expenses for the costs of services rendered subject to the following:

- (a) containers of transit cargo shall be scanned at the office of departure on the basis of selectivity criteria of Risk Management System (RMS);
- (b) the scanning at the office en-route shall be done on the basis of Risk Management System (RMS) including the alerts generated by the tracking company; and
- (c) weighment will be carried out at port of entry/ en-route.

(2) All charges imposed on traffic in transit shall be applied in a non-discriminatory manner.

1030. Prohibition of internal transport and third country transport. - The vehicles shall be prohibited from carrying:

- (a) goods loaded in the territory of Pakistan for delivery at any other point (cabotage); and
- (b) goods from or to another country (third country) than the operators home country and to be delivered or picked up to or from the territory of Tajikistan.

1031. Identification marks. - (1) For vehicle and trailer in international traffic shall be, -

- 786
- (a) the name or the trademark of the manufacturer of the vehicle;
 - (b) the manufacturer's production or serial number on the chassis or in the absence of a chassis, on the body;
 - (c) the engine number of the vehicle if such a number is placed on it by the maker (not for trailers); and
 - (d) neither the plates bearing chassis as well as engine numbers will be cut and re-welded nor will these numbers be tampered.

(2) These identification marks shall be placed in accessible positions and shall be easily legible. In addition, they shall be such that they cannot be easily altered or removed.

1032. Registration certificate. - (1) Every vehicle shall carry a valid Certificate of Registration (i.e., Vehicle Licence) issued by the competent authority of its home country.

(2) The Certificate of Registration shall bear the following particulars, namely: -

- (i) a serial number, to be known as the registration number;
 - (ii) the date of first registration in the contracting party or the year of manufacture of the vehicle;
 - (iii) the full name and complete postal address of the holder of the certificate;
 - (iv) the name or trademark of the manufacturer of the vehicle;
 - (v) the serial number of the chassis (the manufacturer's production or serial number); and
 - (vi) the period of validity.
- hu*

1033. Vehicle registration number. - Every vehicle in international transport shall display its registration number on a special flat vertical plate fixed at the front and at the rear of the vehicle at right angles to the vehicle's median longitudinal plane, legible at a distance of forty meters. The surface of the plate may be of a reflecting material.

1034. Adaptation of vehicles for customs transit. - Vehicles intended to be used for the international carriage of goods by road under Article 9 of Protocol One laid down in Annex-2 of the Agreement between the Republic of Tajikistan and the Islamic Republic of Pakistan on Transit Trade (AUPPT) shall be constructed so as to meet the requirements for carriage under Customs transit, as laid down in Section VII "Customs Control and Other Controls" of the Agreement.

1035. Incidents in transit. - (1) Loss or Destruction of the vehicle in Transit. - A temporarily admitted vehicle that has been seriously damaged as a result of an accident is exempt from the obligation of return to the home country, provided that-

- (a) it has been placed under appropriate custom regime in accordance with the national regulations of the country of temporary admission; or

785-
(b) it was destroyed under the customs control of the country of temporary import at the expense of the person who temporarily imported the vehicle and all the disposed parts where either re-exported or import taxes and duties were paid.

(2) Change of Itinerary. - In case, the vehicle operator is compelled to abandon the designated route due to circumstances beyond his will, he shall forthwith inform the host contracting party's customs authority, which shall inform any other competent authorities for the purpose of designating an alternative route.

(3) Extension of Time Limits-

(a) a vehicle shall normally stay for twenty days as the time-limit for visa of drivers per visit, but the vehicle shall be allowed to stay upto 90 days for extended validity period of stay in Pakistan;

(b) if the vehicle is unable to leave the territory of Pakistan within the time prescribed of up to ninety days, in accordance with national regulations due to *force majeure* or other reasonable and unforeseen cause, a request will be filed for an extension of the stay period with the host contracting party's customs authorities before the expiry date; or

(c) The host contracting party's customs authorities will grant such extension if they are satisfied that departure from the host country within the prescribed time limits was prevented by *force majeure* or other reasonable and unforeseen events.

1036. Action against offenders. - (1) The contracting parties shall have the right to exclude temporarily or permanently from the application of under Article 13 of Protocol Two laid down in Annex-II of the Agreement between the Republic of Tajikistan and the Islamic Republic of Pakistan on Transit Trade any person or entity(ies) guilty of a serious offense against their relevant customs laws/regulations applicable to international movement of motor vehicles.

(2) The customs authority of the relevant contracting party shall notify this exclusion immediately to the customs authorities of the other contracting party.

(3) The contracting parties shall have the right to take action against drivers or owners of the vehicle and transport operators, whom are found violating provisions of the Agreement between the Republic of Tajikistan and the Islamic Republic of Pakistan on Transit Trade as per their national legislations.

Sub-Chapter- IV

Procedure for furnishing of Customs Security/Revolving Insurance Guarantee and its Related matters

1037. Furnishing of Customs Security to the Directorate General Transit Trade Karachi. - (1) All transport operators and custom clearing agents and brokers

handling transit goods shall be required to open and maintain a "Revolving Insurance Guarantee PD Account" with Customs.

(2) The foreign trader, entity or his authorized Customs clearing agents, brokers or transport operators in Pakistan shall furnish a customs security in the form of revolving insurance guarantee, having sufficient financial coverage, from an insurance company of repute, acceptable to Pakistan Customs, in the prescribed form **(Annex-III)** or in any other form prescribed by the Board which shall be valid for at least one year and shall be en-cashable in Pakistan, for ensuring the fulfillment of any obligation arising out of customs transit operation within territory of Pakistan.

(2A) All transport operators and custom clearing agents and brokers handling transit goods filing the GD, may also submit GD wise insurance guarantee with the customs.

(3) Insurance Guarantee shall provide the financial risk cover for the amount of duty and taxes leviable on the transit goods, while these are passing through the territory of Pakistan.

(4) The hard copies of all Insurance Guarantees shall be kept with the Bank/Insurance Guarantee section of the concerned Directorate of Transit Trade for the safe custody during their validity period.

(5) The CCS shall allocate a Personal Deposit (PD) account number to all custom clearing agents or brokers and transport operators authorized to handle transit cargo or maintaining sufficient financial risk coverage through submission of Revolving Insurance Guarantees.

1038. Procedure for assessment of transit items in GD.- (1) After filing of GD, the RMS will select up to two percent of GDs for assessment by the Appraising Officer (AO). The rest of the GDs shall be assessed by the CCS which shall ascertain the value of transit goods as per values of these items maintained in the valuation database.

(2) After ascertaining values, the CCS shall assess leviable duty and taxes on transit goods as applicable on these items as per Pakistan Customs Tariff. The amount of leviable duty and taxes on transit goods so assessed through the Customs Computerized System at the office of departure shall cover all import levies.

1039. Acceptance of financial guarantee. - (1) The Principal Appraiser or Superintendent or an officer deputed at the office of departure in this behalf, on receipt of financial guarantee, shall ensure that the financial guarantee has been issued by an Insurance company of repute or a scheduled bank, as the case may be, which is en-cashable in Pakistan.

(2) After acknowledging receipt of the original financial guarantee, an officer deputed at the respective Directorate of Transit Trade at the office of departure or office en- Route, shall ensure to make requisite entries in the system and relevant register as per format maintained for the purpose and also feed the particulars of the Insurance Guarantee in the CCS and also upload its image.

783

(3) In case of border customs station, after accepting the financial guarantee for the leviable duty and taxes of transit goods, the officer concerned shall submit the financial guarantee in original along with a covering letter to the financial guarantee Cell at the HQ office of the respective Directorate of Transit Trade within five working days of acceptance for safe custody. Photocopy of the financial guarantee shall, however, be retained in the original file in the concerned office, where these were accepted.

(4) The financial guarantee cell after acknowledging receipt of the original financial guarantee shall make entries in a separate register to be maintained for the purpose and feed the particulars of the instrument in the CCS and also upload its image.

1040. Procedure for monitoring of transit operations and encashment of financial security (1) The Deputy or Assistant Director Securities of the office of departure shall monitor the data of all GDs and identify the vehicles which have not completed the transit journey within the stipulated time. The officer shall enquire the whereabouts of such vehicles from the respective Directorate of Transit Trade and the tracking company and take appropriate action accordingly.

(2) In case, the gate-in event is not recorded in the system by office en-route in the stipulated time or there is non-fulfillment of any condition against which the security was furnished by the trader or customs broker or transport operator, the concerned officer at the Office of Departure shall take action for enforcement or encashment of the financial guarantee for recovery of government revenue involved therein.

(3) Upon finalization of action, Deputy or Assistant Director Securities at the port of departure shall forthwith instruct the concerned Insurance Company or bank, to en-cash the guarantees and remit the amount in favor of the concerned Director of Transit Trade.

(4) After receipt of Payment Order from the concerned Insurance Company or bank, Director of Transit Trade shall deposit the same in National Bank of Pakistan for transfer into the government treasury within three days positively. Any delay in submitting the pay order of the requisite amount, shall result in black-listing of the said insurance company or bank in addition to any other action against the said entities under the Act and the rules made thereunder.

(5) In case any en-route pilferage, theft etc, the amount equal to leviable duty and taxes shall be paid by the concerned insurance company or bank to the customs in the form of pay order drawn on the name of Director General, Directorate General of Transit Trade, Karachi within forty-eight hours of the service of the "Encashment Notice".

1041. Procedure for debiting and crediting of leviable duty and taxes from and to revolving insurance guarantee. - (1) Each time, after assessment of the transit goods the leviable duty and taxes on transit goods in a GD shall be debited from the

total face value (financial coverage) of the revolving insurance guarantee automatically by CCS.

(2) The amount deducted from revolving insurance guarantee is to ensure prompt transportation of transit goods and to cover the financial risk within territory of Pakistan.

(3) The amount as deducted above shall be credited to the face value of the revolving insurance guarantee on cross-border or export of the transit goods from Pakistan.

(4) The CCS shall maintain PD revolving insurance guarantee account of every registered user and details of all transactions i.e., GD No., debits or credits in their account shall be communicated to these users through their registered email on real time basis.

Sub-Chapter- V Importation of Transit Goods

1042. Filing of goods declaration for transit cargo at the office of departure at custom-ports and terminals Karachi, Port Muhammad Bin Qasim and Gwadar. - (1) The transit cargo shall not be subjected to payment of import or export duties and taxes provided the activities are in conformity with these rules.

(2) The transit cargo shall be distinctly manifested as such in the IGM or carrier declaration uploaded electronically in the Customs Computerized System by the shipping line or its agent. The importer's country's name and address shall be of the said foreign country for which goods are intended to be imported.

(3) A true declaration of goods (GD), giving therein complete and correct particulars of such goods, shall be filed by the trader or his authorized customs agent or the bonded carrier (having valid clearing agent license). In case, a GD is filed by the trader or his customs agent, he shall nominate the bonded carrier including details of transport unit at the time of filing.

Provided that if a container is selected for examination, the details of bonded carrier or transport unit can be modified by the customs agent/ broker or bonded carrier.

(4) The trader or his agent (customs agent or bonded carrier) at the time of filing the GD, shall ensure that sufficient credit or financial coverage is available in their revolving insurance guarantee account maintained with customs or furnish GD wise insurance guarantee, to cover the leviable duty and taxes on transit goods within territory of Pakistan.

(5) The trader or his agent (customs agent or bonded carrier) shall upload scanned copies of following original documents, at the time of filing of GD:

- 781-
- (a) invoice;
 - (b) bill of lading; and
 - (c) packing list.

(6) The RMS will select upto 2% of GDs for assessment by the Appraising Officer (AO). The AO shall scrutinize the GD and the attached documents and shall satisfy himself that the GD is in order and that there is no mis-declaration. In case of any discrepancy, he may recommend the respective AD/DD for examination of consignment.

(7) The CCS shall send an email or SMS to the concerned person regarding the amount deducted from revolving insurance guarantee and the balance available in Customs security for future transit operations.

1043. Processing of transit cargo at the office of departure at customs-ports and terminals Karachi, Port Muhammad Bin Qasim and Gwadar.- (1) After filing of GD, the Risk Management System (RMS) on the basis of the risk profiling of the users and selectivity criteria, shall select upto five per cent consignments of transit goods for scanning and upto two percent for examination, while rest of the Consignments shall be marked as -Green- wherein no scanning or examination shall be required and these GDs marked as -Green- will be out-of-charged by the system and marked to terminal operator for delivery.

(2) In cases where in containers are selected for scanning by RMS, a message shall be sent by the CCS to the Terminal Operator to conduct the scanning and upload the image of such container(s) in the system against the respective IGM and index No./GD No. and date.

(3) CCS shall mark the GD to the concerned Appraising Officer (AO) for reviewing scanned images. An image database/library shall be maintained in the CCS by the Directorate General of Reforms & Automation for comparison of the scanned images of different items. In case, any discrepancy is noticed, the AO shall record his remarks in the system and the container shall be marked for examination subject to the approval from respective Assistant Director or Deputy Director.

(4) In case of over-sized, bulk and break-bulk cargo, where scanning is not possible, such goods may be examined subject to approval from respective Assistant or Deputy Director.

(5) All consignments marked for examination, shall be first weighed and weight slip shall be uploaded alongwith examination report. The selected consignment shall be examined hundred percent and the examining officer shall compare the items examined with the packing list and feed his report in the CCS.

(6) In case, on examination, the goods are found as per declaration, the examining officer shall out-of-charge the GD under intimation to the concerned AO and AD/DD through the system. The GD shall be forwarded to the respective terminal operator (TO) and sealing officer for delivery and sealing of container respectively.

780-

(7) While in cases, wherein there is a difference between the declaration in GD and goods found on physical examination, GD shall be marked by the examiner 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/DD.

(8) Any transit GD marked as "Green" by the RMS can only be examined with prior written approval of the concerned Director of Transit Trade alongwith recording of these remarks/approvals in the system and outcome of all such examinations shall also be forwarded to the Director General Transit Trade for record.

Sub-Chapter- VI

Loading, sealing and gate-out at the office of departure

8u-

1044. Completion of sealing and installation of tracking devices with respect to Transit cargo at the office of departure at customs-ports and terminals Karachi, Port Muhammad Bin Qasim and Gwadar (1) Upon completion of all Customs formalities, the GD shall be assigned to the bonded carrier for feeding of carrier information including vehicle registration number or railway wagon number, driver's name, and other particulars, if not already provided at the time of filing of GD, as required by the system.

(2) Before the cargo is allowed "Gate out" by the terminal operator or the Customs staff, as the case may be, it shall be presented to the Customs Containerized Sealing Unit (CCSU) or the Customs sealing staff for affixing of machine-readable seals and feeding of the seal number and other relevant information in the system.

(3) The tracking devices shall be affixed on the doors of containers with a seal, carrying transit cargo, by a tracking company licensed by the FBR in accordance with the prescribed procedure. The representatives of the Tracking Co. shall verify that the tracker installed in the prime mover and the tracking devices affixed on doors or at the top of the container too using a long wire through the door hinges of containers have been synced or synchronized with each other and all devices are in working condition.

(4) The sealing staff shall verify the installation of the tracking devices on containers and upload images of the seals, tracking devices, vehicles, and the containers in the system and shall generate three copies of the Transport Note on the prescribed format as given in (Annex IV) for handing over to the carrier. Each copy of the Transport note shall be signed by the Customs sealing staff for distribution as under:-

- (a) first copy shall be retained by the sealing staff;
- (b) Second copy shall be handed over to the driver of the transport unit who will submit the same to the gate in staff of the office en-route i.e., Torkham, Chaman etc.; and

77A (c) Third copy shall be retained by the representative carrier for his record.

(5) The containers of transit cargo shall be loaded on trucks in such manner that their door sides shall be securely placed against the truck driver's cabin. While in case of two 20 feet containers, the doors of both the containers shall face each other. Similar precautions shall be taken, to the possible extent, in case of containers of transit cargo transported by Pakistan Railways.

(6) The Terminal operator or the Customs staff, as the case may be, shall allow "Gate out" to the cargo in transit on receipt of the Seal Verification Mechanism (SVM) message through EDT. Where EDI messaging has not yet been established, the Customs staff shall allow "Gate out", on completion of the sealing event in the system.

(7) The Terminal operator shall enter the weight of the container, bulk, break-bulk cargo at the time of "Gate out" for onward communication to the Customs Computerized System through EDT. Upon the completion of Gate out event, terminal operator shall send "GTO" message to the Customs Computerized System.

1045. Installation of tracking devices on foreign registered vehicles with respect to Transit cargo at the office of departure at custom-ports and terminals Karachi, Port Muhammad Bin Qasim and Gwadar.- (1) In case, the transit goods are transported by the foreign registered vehicles, wherein there is no tracker in the prime-mover which can be synced with the tracking device being installed on containers, a GPS tracking shall be installed by the Companies approved by FBR on the door or front cabin of the vehicle for tracking purposes.

(2) The GPS Tracking device shall be removed upon arrival at office en-route i.e., Torkham, Chaman etc. after Gate-in event.

(3) All other steps regarding sealing of containers and installation of tracking devices on foreign registered vehicles shall be followed as given in rule 1044 above.

1046. Transportation of transit cargo from Custom-ports and terminals to customs land border stations (Torkham, Chaman, Ghulam Khan etc.) (1) The customs authority shall refrain from routine physical examination of the transport unit and transit goods while on the way from port of entry to port of exit unless an irregularity is suspected in view of explicit Tampering of seals or locks of the transport unit or some reliable specific intelligence information.

(2) The Customs authorities at the office of departure may require transit goods consigned from or destined to the territory of the Tajikistan to be transported under Customs escort while in the territory of the Pakistan in very exceptional cases like where the goods are precious and highly susceptible to misuse of transit facility, to be determined by the Additional Director of the respective Directorate of Transit Trade.

● **1047. Processing of vehicles transporting transit cargo at the office en-route. -**

(1) On arrival of the transport unit at the office en-route, the consignment shall be subjected to scanning on risk management selectivity criteria and 100% weighment. Gate-in shall be carried out both by the Customs Gate-in officer and terminal operator.

(2) In case a discrepancy is noticed in the scan images or there is a difference of more than 7.5% in the two weighments carried out at Karachi or Gwadar and Chaman, Torkham and Ghulam Khan, inspector/examiner shall generate a discrepancy report and the consignment shall be marked for examination by the system.

(3) If on examination, transit goods are found as per declaration, the examining officer shall submit a report to the concerned Superintendent/PA/AD for allowing cross-border of the cargo.

(4) While in case of any shortage in the quantities as declared in GD, the bonded carrier/transport operator shall be preceded under relevant provisions of Customs Act, 1969 and the rules made thereunder.

(5) Any amendment in the Gate-in particulars in the system arising due to accident or breakdown of the vehicle shall only be fed in the system upon approval of the concerned Deputy or Assistant Director at the Office en-route.

(6) The Customs shall perform following tasks with respect to out-going transit cargo, namely: -

- (a) verify the container number, or railway wagon number, and the registration number of the transport unit or trailer or rolling stock and cross check it with transport note;
- (b) check the seals affixed thereto including PCCSS seal and reconcile them with transport note;
- (c) do electronic reconciliation through system;
- (d) inspect the seal for any tempering etc. and enter the relevant information in the system; and
- (e) allow cross-border of transit cargo, if everything is ok and in order.

(7) In case, the seals are found to be broken, damaged, or tampered with or in case of any suspicion, the inspector or examiner shall generate a discrepancy report and the consignment shall be marked for examination by the system.

(8) If no discrepancy is found in the cargo, and there is no evidence of tampering of the container, the goods shall be processed for exit from Pakistan's territory as per specified procedure through cross-border authorization mechanism.

777 (9) At office en-route the sealing information shall be entered in the computer system on real time basis by the appropriate officer to confirm that the transit goods have been received at office en route and seals are in order.

(10) The designated officer of Customs, after allowing crossing the border shall issue/print three copies of "cross-border authorization" for individual transport unit. The officials of Customs, Frontier Corps and terminal operator posted at Zero-line/exit-gate shall collect one copy of "cross-border authorization" for ensuring cross-border of the vehicle alongwith transit cargo.

(11) The customs officer posted at Zero-line of the border shall take a photo of the vehicle showing its exit from Pakistan. Photo shall be taken in such a manner that vehicle registration number and container number are visible. The photo / photos shall be uploaded in WeBOC against the respective GD.

(12) Terminal operator shall install CCTV cameras at Zero-line and shall do video recording 24x7 and submit such video recordings to Transit Office on each Monday.

1048. Procedure for verification of cross-border event and crediting of amount equal to leviable duty and taxes to Revolving Financial Security or release of GD wise financial guarantee for Tajik transit goods imported through the custom-ports and terminals.- (1) When the transit goods imported through a custom-ports and terminals reaches at the Zero-line or exit gate at the office en-route (Torkham, Ghulam Khan or Chaman), the copy of "Cross-border authorization" shall be collected by the Cross Border Verification Officer (CBVO). While other copies of "cross-border authorization" to be collected at the zero-line by the officials of Frontier Corps and terminal operator respectively, to ensure cross border of the vehicle and cargo.

(2) After exit of the vehicle, the Cross Border Verification Officer (CBVO) shall perform following actions to verify the cross-border of transit cargo and thus to confirm the completion of transit operation in Pakistan.

- (a) uploads a scanned copy of "Cross-border authorization" in the CCS;
- (b) uploads a photo of the vehicle while exiting Pakistan; and
- (c) record cross-border event in the CCS.

(3) Upon confirmation by the CBVO, the system shall credit the amount deducted from the face value of revolving insurance guarantee at the time of filing of GD at Karachi. The CCS shall send an email or SMS to the concerned person regarding the crediting of the said amount to revolving insurance guarantee.

(4) In case of GD wise insurance guarantee, the system shall mark the GD to the Security Officer at the office of Departure, who shall view and verify the documents, enter the particulars in the system and release the security.

(5) Provided that when Electronic Data Interchange between Tajikistan and Pakistan is established and notified by the Board, insurance guarantee shall be released or the amount shall be credited in the revolving Insurance guarantee, upon Electronic acknowledgment of the arrival of goods by Tajik Customs.

Sub-Chapter- VIII Reconciliation of Transit Cargo

1049. Reconciliation of outgoing vehicles transporting transit cargo. -

(1) Every day, at the end of the day, all cross-border authorizations collected by customs Authorities as well by Frontier Corps and terminal operator shall be reconciled to ensure that all transport units which were issued gate-passes, have crossed the border as per (Annex-V).

(2) The daily transit statements reconciled jointly shall be countersigned by the concerned Assistant or Deputy Director, incharge of the exit gate. In case of any discrepancy, the incharge of customs station will initiate action under the relevant provisions of the Customs Act, 1969.

(3) A weekly summary of reconciliation shall be forwarded to the respective Director to keep him updated. All concerned authorities i.e., Customs, Frontier Corps or Pakistan Rangers and terminal operator shall keep the original record of import manifests and cross-border authorizations for a period of five years and to be made available if required by Customs or Audit authorities.

1050. Re-conciliation of transit cargo by office of departure. - (I) The Directorate of Transit Trade of departure shall be responsible to monitor the movement of transit cargo across territory of Pakistan.

(2) The Transit Group through the system, shall ensure that all vehicles transporting transit cargo have reached the office en-route within stipulated time as given in the rules, confirmed through gate-in event in the system.

(3) In case, a vehicle is delayed en-route than stipulated time of ten days, the transit group shall inform the respective exit of Directorate of Transit and Control Room of Tracking and Monitoring Center to ascertain the location for appropriate action as required under the rules.

(4) The Transit Group shall issue a consolidated re-conciliation statement of all the consignments of transit goods actually dispatched during the month preceding the last month for transit to Tajikistan via Afghanistan and duly confirmed by the relevant Government entities at the Zero-line after crossing border. In case of any discrepancy, the office en-route shall be informed to take further steps under Customs Act, 1969 and the rules made thereunder.

775

Sub-Chapter-IX

Prescribed routes, monitoring and time limits

1051. Specified routes for movement of transit cargo. - The transport operator shall adopt one of the designated routes notified by the Board in consultation with the Ministry of Communications for transportation of transit goods from office of departure to office en-route.

1052. Monitoring of transit cargo from Port of Entry to Port of Exit. - (1) All vehicles carrying transit cargo, to and from Tajikistan are required to get registered at the following locations on the way to their respective destinations, namely: -

(a) **Route-I (Transit via Torkham)**

- (i) Kohat Tunnel Customs check post for vehicles using Indus Highway (N-55); and
- (ii) Azakhel Dry Port Customs Check post for vehicles using G.T. Road (N-5);

(b) **Route-II (Transit via Chaman)**

Yaroo (Pishin) Customs check post (between Quetta and Qila Abdullah); and

(c) **Route-III (Transit via Ghulam Khan)**

(2) The customs staff posted at the check post shall upload the images of container in a manner that the container number, vehicle number and the driver in the backdrop of respective check post are clearly identifiable.

1053. Prescribed time limits for movement of transit goods. - (1) The cargo in transit shall cross the border or depart from the country as the case may be, within ten days from the feeding of the 'gate-out' event in the Directorate of Transit Trade departure of departure and within two days of the feeding of gate-in in the en-route Directorate of Transit Trade. The system shall auto-block the carrier who failed to deliver the cargo within the prescribed time.

(2) The carrier shall provide cogent reasons such as an accident, mechanical breakdown etc. for causing delay en-route and submit a request to the concerned AD or DD for his consideration. The AD or DD, after satisfying himself, shall de-block the vehicle/bonded carrier in the system.

(3) All consignments that fail to arrive at the Office en-route within the prescribed time limit shall be visible to the concerned Deputy or Assistant Director for initiating necessary legal action as stipulated above.

(4) In case, it is proved to the satisfaction of the office of departure that a Transit consignment could not reach its destination whether fully or partially,

774-
necessary action may be initiated against the transport operator for poor performance. Such type of consignments shall be scanned and examined 100%, if required so. In case of any pilferage or shortage in quantities as declared in GD, legal action shall be initiated to enforce/encash the Customs security to recover Government duty and taxes involved, without any delay, as laid down under rule 1040.

(5) In case, when a transit cargo consignment consists of two or more vehicles, it shall be processed at office en-route as under:

- (a) each individual transport unit, after gate-in at Port of exit, shall be allowed cross-border after completing customs formalities;
- (b) the CBVO shall keep record of cross-border authorization and exit all such vehicles or containers against their respective GD No. and date; and
- (c) the security shall only be released or requisite amount credited to the Revolving Insurance Guarantee, when all the vehicles or containers in the particular GD complete the cross-border formalities and the said information is entered into CCS.

1054. Designated rail and road routes in Pakistan. - The designated routes (both ways) for transit through the territory of the Islamic Republic of Pakistan are given in (Annex-VI).

Sub-Chapter-X

Procedure in respect of Tajikistan transit export destined for other countries via Karachi custom-ports and terminals, port Muhammad Bin Qasim and Gwadar port

1055. Procedure at Land Border Stations in Case of Tajikistan Export Transit Cargo to Other Countries via Karachi and Gwadar Customs-Ports and Terminals. - (1) On arrival of Transport unit carrying Tajik exports at Land Border Station, the driver of the vehicle shall submit export manifest in the form (Annex-VII) describing therein requisite details such as vehicle registration No., containers number, description of goods etc. One copy to be submitted to the LEA at Zero-point, one copy to terminal operator and one copy to Customs.

(2) The gate in officer shall process gate in of the vehicle and goods in the system on real time basis after recording of import manifest information.

(3) After, Gate-in, all vehicles shall be weighed and scanned. Both weighment and scanning information/images shall be uploaded in the CCS. At the time of scanning, the Information given in import general manifest may be verified. In case of any doubt, vehicle/cargo shall be marked for examination.

773-
(iii) TG-GD shall be filed by the exporter or his authorized agent against the index Number generated by the system. The following documents shall be uploaded in the system along with the TG-GD

- (a) commercial invoice;
- (b) packing list;
- (c) certificate of origin verified by Tajikistan Customs;
- (d) copy of Export GD of Tajikistan;
- (e) quarantine certificate (if required);
- (f) any other certificate / document (if required); and
- (g) road transport permit (in case of Tajik vehicle).

(iv) At the time of scanning, the scanning expert/customs officer, can mark the vehicle/cargo for physical examination for further clarity of description of goods. The appropriate Customs officer shall examine the cargo and upload his report alongwith sufficient number of photographs in the system.

(v) After examination of the goods the TG-GD shall be marked for assessment of the goods by the system, as per values of the goods maintained in the valuation data-base and the system shall debit the requisite amount of duty/taxes from the face value of the insurance guarantee.

(vi) After examination of the cargo, the Transport unit shall be sealed properly by the sealing officer alongwith feeding of sealing information in the system as well. He will also issue Transport Note as given in **(Annex-IV)**. The cargo shall be gated out by the Gate.out officer after affixing of Tracker device. The gate out officer shall further ensure-that Tracker so affixed is working and synced with the PMD device.

1056. Reconciliation of all- incoming and outgoing vehicles. - Everyday in the morning, the representatives of Customs, Frontier Corps and terminal operator shall reconcile all the export manifest of the incoming vehicles of the previous day with a system generated list that GDs have been filed for all incoming vehicles as per **(Annex-VIII)**. In case GD is not filed within forty-eight hours of the arrival of the vehicle, the reasons may be ascertained by the Customs for late filing of GD including verification of location of the vehicle inside the custom station or terminal.

1057. Receipt and Processing of Tajikistan Export Transit Cargo at customs-ports and terminals. (1) The cargo on reaching upon Karachi, Port Qasim or Gwadar custom-ports and terminals shall be gated in by the Terminal operator/ Customs staff. After gate-in all the cargo shall be marked for weighment by the system. If discrepancy in the two weights i.e., one carried out at Torkham, Chaman etc

772

and the other carried out at Karachi/Gwadar, is more than 10%, the cargo shall be subjected to examination.

(2) Upto 5% of the cargo, arriving from Torkham/Chaman, shall be marked for scanning, on the basis of RMS. In case of any discrepancy, the cargo shall be subjected to examination.

(3) Such transit cargo shall also be marked for examination wherein serious Tracker one door alert or multiple route deviation or multiple locations alters has been generated en-route.

(4) In case, the transit cargo is loaded in a container other than that of a shipping line, the cargo shall be allowed for trans-loading to the concerned shipping line container. The trans-loading shall be done in the presence of Customs staff and report shall be uploaded in the system by an officer not below the rank of Principal Appraiser or Superintendent. The trans-loading/cross-stuffing of export transit cargo into shipping line containers may also be allowed to take place at designated off-dock terminals.

(5) The cargo shall then be allowed to export and after receipt of consignment shipped EDI message from the Terminal Operator, the system shall automatically credit the amount to the revolving insurance guarantee, debited at the time of departure from land border station.

(6) The Deputy or Assistant Director of Land Border station shall monitor all the data of all the GDs and vehicles and shall identify the vehicles which have not completed the transit journey within stipulated time. The officer shall inquire the whereabouts of the vehicle from the Tracker Company and respective Directorate of Transit Trade and take appropriate action accordingly.

(7) In case of non-receipt of MR number within a month time or in case of any pilferage of cargo the insurance guarantee shall be encased for recovery of Government Revenue involved therein.

su

Sub-Chapter-XI Transit through railways

1058. Procedure for transportation of transit cargo through at office of departure-Karachi. (1) The Customs Clearing Agent, at the time of filing of GD shall declare that the transportation of transit cargo shall be made through railways.

(2) Delivery, a message shall be forwarded to arrange the loading of transit container(s) to the railway's cargo train.

(3) Before loading to the cargo trains, the transit containers shall be presented to the Customs Containerized Sealing Unit (CCSU) or the Customs sealing staff for affixing of machine-readable seals and feeding of the seal number and other relevant information in the system.

77-

(6) The tracking devices shall be affixed on the doors of containers with a seal, carrying transit cargo, by a tracking company licensed by the FBR in accordance with the prescribed procedure. The representatives of the Tracking Co. shall verify that the tracker installed in the prime mover and the tracking devices affixed on doors of containers have been synced/ synchronized with each other and all devices are in working condition.

(5) The sealing staff shall verify the installation of the tracking devices on containers and upload images of the seals, tracking devices and the containers in the system and shall generate three copies of the Transport note on the prescribed format (as **given Annex-IV**) for handing over to the carrier. Each copy of the Transport note shall be signed by the Customs sealing staff for distribution as under:

- (a) first copy shall be retained by the sealing staff;
- (b) second copy shall be handed over to the incharge of cargo train who will submit the same to the gate in staff of the office en-route i.e., Azakhel, Chaman railway terminus; and
- (c) third copy shall be retained by the representative carrier for his record.

(6) The containers of transit cargo shall be loaded on railway flat wagons in such manner that their door sides of both the containers shall face each other.

(7) The Terminal operator or the Customs staff, as the case may be, shall allow "Gate out" to the cargo in transit on receipt of the Seal Verification Mechanism (SVM) message through EDI. Where EDI messaging has not yet been established, the Customs staff shall allow "Gate out", on completion of the sealing event in the system.

(8) The Terminal operator shall enter the weight of the container, bulk, break-bulk cargo at the time of "Gate out" for onward communication to the Customs Computerized System through EDI. Upon the completion of Gate out event, Terminal operator shall send "GTO" message to the Customs Computerized System.

1059. Procedure of Tajikistan Import Transit Cargo at Railway Station Azakhel (Nowshera) and Chaman (Quetta).- (1) Upon Receipt of the Tajik import Transit cargo through Railways from customs-ports and terminals at Railway station, the cargo shall be processed as per following procedure:

- (a) the cargo upon reaching at Railway station shall be Gated in by the Terminal operator (Railways Authorities);
- (b) after Gate in, the cargo shall be marked for weighment;
- (c) after weighment, the Customs staff shall verify the seal / doors of the Containers and shall ensure the tracker affixed on the container is working;
- (d) after seal verification, the system shall mark the cargo to Terminal operator;

- 770
- (e) the terminal operator or Customs Clearing Agent shall enter details of the vehicle and transport operator tasked for onward journey to the customs border station;
 - (f) the system-based handing over of cargo by Railways shall be done which will be taken over by the authorized carrier in the system;
 - (g) the details of vehicle and transport operator shall be verified at the Railways Terminal Exit Gate by Customs officer;
 - (h) subsequently the cargo shall start its journey towards Land Border station; and
 - (i) on reaching at Land Border station, the cargo shall be dealt exactly in the manner as per procedure under the sub heading "procedure of Tajikistan imports Transit Cargo at Land Border Stations" in Rule-939.

1060. Procedure of Tajikistan Export Transit Cargo through Railways at Azakhel (Nowshera) and Chaman (Quetta).- (1) The Tajik export transit cargo destined To customs-ports and terminals through Railways shall be dealt at Land Border stations exactly in the manner as per procedure under the sub heading "procedure of Tajikistan imports Transit cargo at Land Border stations".

(2) At border customs station, the Customs clearing broker or transport operator shall exercise either of the following two options, namely: -

- (a) multimodal transportation i.e., road transport plus railways; and
- (b) road transportation only.

(3) In case, the customs broker or transport operator select the option of multimodal transport for carrying of export Transit cargo, the Gate in officer shall select the option "Gate out for Railway Station" (Azakhel or Chaman).

(4) Transit cargo from border customs station till railway terminal shall be transported by transport operators or Authorized Carriers only.

(5) On reaching the cargo at Railway station, the terminal operator (Railway Authorities) shall gate in the cargo in the system.

(6) The seal verification officer shall verify the seal and tracker installed on doors of the container. He shall post report in the system that on inspection, seals have been found intact and tracking devices are working.

(7) In case seal is broken or found tampered, the cargo shall be examined hundred percent in the presence of representatives of Pakistan Railways and the concerned clearing agent and proper inventory thereof shall be prepared and signed by each representative for necessary legal action under the Act and these rules.

(8) If on examination, cargo is found as per declaration, a new seal shall be affixed to the container:

769-

1061. Responsibilities of Pakistan Railways with respect to the safety and security of transit cargo. - (1) Pakistan Railways, being custodian of the goods, shall be Responsible for the safety and security of the transit cargo en-route to Azakhel and Chaman rail terminus and vice versa.

(2) In case, any shortage or pilferage is detected at the unloading station, the railways shall be liable to pay the amount equal to leviable duty and taxes besides other action as required under Customs Act, 1969 and the rules made thereunder.

Sub-Chapter-XII

Cross-stuffing of transit cargo at Karachi/Gwadar custom-ports and terminals and off-dock terminals

1062. Exercising option of cross-stuffing of transit cargo. - (1) The option of cross-stuffing of transit cargo shall be available to the owner of transit goods at the time of filing of GD.

(2) The option of exercising the option of cross-stuffing after out-of-charge of GD through an online request form, to be processed by CCS.

1063. Places authorized for cross-stuffing of containerized transit cargo. - (1) Cross-stuffing of containerized transit cargo shall be allowed both inside **custom-ports and terminals** at especially demarcated areas and at designated off-dock terminals.

(2) 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.

(3) Cross. Stuffing of transit cargo may also be allowed into such vehicles approved by transportation of cargo under TIR regime.

1064. Details of transit cargo to be allowed cross-stuffing inside the custom-ports and terminals only. - The cargo mentioned below shall not be allowed removal from port of entry to Off-dock Terminals and shall be allowed cross-stuffing inside custom-ports and terminals only:

- (b) non-Containerized cargo;
- (c) controlled substances as listed in **(Annex-IX)**
- (d) heavy packages which cannot be stuffed in the container; and
- (e) Cargo of over-dimension [to be determined by Assistant/ Deputy Director (Examination), on case-to-case basis.

1065. Inter-port movement of transit cargo to off-dock terminals for cross-stuffing. - The inter-port movement of Transit cargo destined for Off-dock Terminals shall be allowed through authorized Bonded Carriers licensed by the Customs authorities under Chapter XIV of these rules.

1066. Procedure for removal of Transit cargo to Off-dock Terminals. -

(1) The trader or his authorized agent exercise the option of cross-stuffing at the filing of GD or out-of-charge of GD, as the case may be.

(2) The trader or his agent shall click the place i.e., custom-ports and terminals /off-dock terminal, where the cross-stuffing has to take place. Names of the custom-ports and terminals /off-dock terminals will be available in drop-down menu for selection of one place.

(3) In case, the cross-stuffing has to take place at an off-dock terminal, following procedure shall be adopted:

- (a) CCS shall generate Customs release message for the Terminal Operator discharging the container;
- (b) The terminal operator shall subsequently make the container available to the Customs sealing staff after sending a 'pre-Gate-out' message to Customs Computerized System along with relevant information including the name of the bonded carrier and the container number. This message shall also be visible to the Customs sealing staff;
- (c) thereafter, the bonded carrier shall load that container on authorized vehicle and report to the Customs sealing staff for sealing of the container;
- (d) the tracking and monitoring devices shall be fixed on the transit goods destined to Off-dock Terminal in accordance with the prescribed procedure;
- (e) the Customs 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-a-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;
- (f) 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;
- (g) 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 Customs sealing staff and the bonded carrier or his representative. One copy of the 'Transport Note' shall be retained by the Customs sealing staff, the second copy shall be handed over to the driver of the vehicle who shall

767-

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;

- (h) a system generated Customs Seal Verification Message (SVM) shall be communicated to the Terminal Operator on feeding of PCCSS seal Information in the system,
- (i) The Terminal Operator shall perform 'Gate-out' event only after receiving the Customs seal verification message;
- (j) the Gate-out message shall be communicated by the Terminal Operator to the system 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; and
- (k) the Terminal Operator shall also hand over the weighment slip to the bonded carrier for record and onward presentation to the Customs staff posted at the Off-dock Terminal.

1067. Time-duration limits for inter-port movement of Transit cargo from custom-ports and terminals to Off-dock Terminals. - (1) The Transit cargo containers destined to off-dock terminals for the purpose of cross-stuffing, shall reach at the entry gate of the Off-dock Terminal within five hours from their time of exit from a custom-ports and terminals.

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

(3) In cases, wherein the Assistant or Deputy Director (IP) finds no cogent reason for delayed receipt of the cargo beyond the prescribed time, he shall recommend necessary legal action against the concerned bonded carrier to Licensing Authority.

1068. Receipt of the departed cargo at Off-Dock Terminals. - (1) On arrival of consignment at the Off-dock Terminal, the Customs sealing staff posted at the entry gate shall check the 'Transport Note' and weighment slip and shall verify the seal of the container and enter or record the same in the system.

(4) Upon receiving the cargo with seal intact, the Off-dock Terminal shall enter 'Gate-in' event in the system. The tracking and monitoring devices shall be unmounted from the containers at Off-dock Terminal in accordance with the prescribed procedure. The Off-dock Terminal shall conduct weighment of the cargo and also enter the same in the system.

(4) In case the Customs seal affixed on a container is found broken or tampered with, the respective container shall be examined 100% by the Customs staff

766-
in the presence of Off-dock Terminal Operator and a representative of the Bonded Carrier; an inventory of the goods contained in such containers shall be prepared and signed by all witnesses. This Inventory shall form a part of the Goods Declaration (GD) filed subsequently for clearance purposes.

(5) In case, there is a difference in gross weight is more than five percent recorded at port of entry vis-a-vis the weight found at destination Off-dock Terminal, the Assistant or Deputy Director IP shall proceed against the carrier as per relevant law and rules. On the recommendations of Assistant or Deputy Director (IP), Assistant or Deputy Director MIS shall allow and enter such difference of weight in the manifest after payment of fine and penalty as per law and rules.

(6) 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 Customs Computerized System shall compile report of all such containers and generate an alert for the Assistant or Deputy Director MIS, Inter-Port movement (IP) for action.

(7) The feeding of any amendment in Gate-in particulars at Off-dock Terminal arising due to accident or break-down of the vehicle shall be carried out on approval from the Assistant or Deputy Director IP.

(8) The Assistant or Deputy Director IP shall carry out manifest clearance electronically on daily basis for closure of IGM lines and, if required, proceed against the concerned Shipping lines or their agents, bonded carriers, Terminals, Off-dock Terminals and other concerned as per provisions of the Act and these rules.

1069. Responsibilities of the carriers. - (I) Notwithstanding any other action taken under the law and the procedure under these rules, the 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 rule 1075 (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.

1070. Violation of rules. - In case of violation of these rules or any such violation 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

765
Terminal along with other concerned, shall 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.

1071. Responsibilities of the Off-dock terminals. - The provisions of Sub-Chapter XIV of Chapter XXI of Customs Rules 2001 shall apply to such Off-dock Terminals.

1072. Procedure for Cross-stuffing of Transit Cargo at the custom-ports and terminals and Off-dock terminals and Land Customs Stations. - (1) Logistic companies and bonded carrier can register with customs for provision of empty containers for cross-stuffing of transit cargo. The empty containers utilized for cross stuffing of goods having distinguishing marks and numbers and their details shall be recorded in CCS against the said registered entity.

(2) Before initiating the process of cross-stuffing, the details of both the containers i.e., shipping line containers and logistic company or bonded carrier shall be entered in the Customs Computerized system by the TO and acknowledged by Customs officer tasked to supervise the process of cross-stuffing.

(3) The cross stuffing shall be carried out in the presence of Customs Officer, an authorized representative of the Tajikistan trader and Off-dock Terminal. The Customs Officer shall make photographs of the cargo during the process of cross-stuffing for uploading these in the WeBOC system against the relevant GD.

(4) After cross-stuffing, the empty containers shall be on-door-off and immediately be removed/shifted out of the premises of Off-dock Terminal and the representative of the Off-dock Terminal and Gate officer of Customs shall ensure that such containers gate out in the empty one-door-off condition.

(5) After completion of cross-stuffing of transit cargo, the custom officer supervising the process, shall confirm that the stuffing of transit goods in the new container number against the GD in CCS and seal the container in presence. He shall also record new seal number in the system.

(6) Thereafter the procedure prescribed in Sub-Chapter VII of Chapter XXI of Customs Rules 2001 shall apply except the provisions for scanning.

(7) The procedure prescribed for cross-stuffing of reverse transit cargo at the land customs station under Rule 484V shall apply mutatis mutandis to the Tajik origin reverse transit cargo.

Sub-Chapter-XIII Transit through air

1073. Air to air transit of cargo. - The following procedure is prescribed for movement of transit cargo from only that International Airports of Pakistan where there is a direct flight to an International airport in Tajikistan, namely: -


- 764
- (a) the authorized representative or cargo handler of the airline or aircraft shall mention the details of transit goods for Tajikistan separately in Import General Manifest (IGM) which shall be up loaded online to the customs computerized system. After unloading, transit goods shall be stored separately at a place earmarked for them in the notified premises of a cargo handlers covered shed inside the airport. The shed shall be supervised and monitored by posting customs staff on regular basis;
 - (b) cargo so unloaded from one aircraft for storage in shed at airport for subsequent loading at another aircraft for transportation to Tajikistan shall not be allowed under any circumstances to be taken out of the airport. The cargo handler shall be responsible for safe storage and security of the goods. In case of any pilferage or shortage or theft or Damage to goods, he shall be liable to make payment of duty and taxes leviable thereon and compensate the owner of goods;
 - (c) for transportation of stored Tajik transit cargo to the destination in Tajikistan, the clearing agent shall electronically file a GD "Air Transit Permit" (ATP), online against respective IGM and index to be loaded on an aircraft for transportation to Tajikistan. A GD shall indicate complete details of the consignment. The goods shall be loaded in aircraft under customs supervision when GD is out of charge by the Superintendent or Principal Appraiser;
 - (d) The computerized system shall allot the ATP to the Appraising Officer for examination of the goods and verification of declaration. He shall tally the details on ATP with details on IGM, check description of goods, their quantity, number of packages, and weight on documents and examine the goods accordingly. If everything is found in order by him, he shall file his examination report in the system through his ID allocated to him for this purpose;
 - (e) the Principal Appraiser, Tajik Transit, through his ID of the computer system shall counter check the declaration vis examination report and all other aspects and if in order, shall allow out of charge of ATP in the system by allotting a free cash number;
 - (f) after examination of goods, its re-packing, security and safe custody till their loading on aircraft for destination, shall be responsibility of the cargo handler;
 - (g) one copy of ATP shall be retained by customs and other by the cargo handler;
 - (h) the cargo handler or authorized representative of the airline shall file online Export General Manifest (EGM) in respect of such goods after departure of the flight; and
 - (i) Assistant or Deputy Collector (Transit) shall inspect the transit cargo sheds quarterly and furnish his inspection report to Additional Collector concerned about working of sheds and their short comings, if any.

763-
(2) The respective Directorate of Transit trade shall reconcile the cargo sent through air every month and to initiate action in case of any shortage, pilferage etc. under Customs Act, 1969 and rules made thereunder.

Note: The facility of air-to-air transit shall be operationalized in the jurisdiction of the Directorate of Transit Trade only with the written permission of the respective Director of Transit Trade. The concerned Collector may take duly publicized additional measures to prevent misuse of the facility.

Sub-Chapter-XIV **Licensing of transport operators**

1074. Eligibility of a transport operator. - (1) A Transport operator is eligible to file application with the licensing authority for the grant of license to operate as Transport operator if,

- 
- (a) it is a company or firm;
 - (b) has adequate knowledge of computer to handle the GD in the Customs Computerized System;
 - (c) possesses experience regarding choice of vehicle, certification and registration, maintenance, loading and unloading, carriage of dangerous and perishable goods, principles of environment protection in road Traffic, road safety (rules of the road, road traffic safety, road accident prevention and mitigation);
 - (d) possesses sufficient knowledge of Customs Law and Procedure and transport operations management;
 - (e) possesses a fleet of minimum twenty-five registered vehicles on his name or company or are leased by him;
 - (f) has got registered under the Companies Act, 2017 (XIX of 2017) and with concerned Chamber of Commerce and Industry; and
 - (g) possesses National Tax Number under the provisions of the Income Tax Ordinance, 2001 (XLIX of 2001).

(2) All the transport operators shall be required to obtain and possess Customs Clearing and Forwarding License under Chapter VIII.

(3) All transport units and conveyances used by the transport operators for carrying transit 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

762

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.

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

(5) 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 transit goods, as well as the road worthiness of transport unit and registration number and other particulars of the vehicles or transport units.

1075. Approval of license.- On qualifying the criteria mentioned in rule 1074, license shall be issued to the transport operator by the respective Director of Transit Trade in whose jurisdiction the business address of the applicant is located for a period of two on the recommendation of committee comprising the respective Directorate of Transit Trade, Collector of Customs Enforcement and Director, Directorate of Intelligence and Investigation-Customs of the jurisdiction, after seeking approval of the Director General of Transit Trade. The Licensing Authority shall issue approval letter for issuance of license subject to the following, namely:-

- (a) transport operator shall deposit defense saving certificate duly pledged to the respective Director of Transit Trade or furnish a Bank Guarantee for rupees fifteen million, as security for operating the transport operator license. The amount of bank guarantee or defense saving certificates shall be forfeited apart from other consequential penal action under the Act and the rules made there under, if the transport operator misuses the facilities of transportation of transit goods;
- (b) the licensing authority, in addition to the condition in clause (a), shall require the transport operator to deposit a revolving insurance guarantee on the prescribed format (**Annex-X**), amounting to rupees five million from an insurance company of repute covering all types of risks detrimental to the Government revenue involved in the transit goods along with general undertaking in the prescribed form binding them to transit the goods safely and securely as per this procedure. The insurance guarantee shall be issued by an insurance company having paid up capital of not less than rupees one hundred million and which is duly registered with Controller of Insurance, Ministry of Commerce;
- (c) execute a bond for ensuring good conduct and to follow Customs rules and regulations and for recovery of any amount adjudged against it or ordered to be paid by it;

- 761-
- (d) the license granted to transport operators shall be non-transferable and shall not be allowed to be used by any sub-contractor; and
 - (e) the enforcement of the provisions regarding registration of vehicles of transport operators and their blocking and de-blocking in the system and initiation of any legal action against them shall be responsibility of the respective Director of Transit Trade.

1076. Renewal of license.- While considering renewal of licenses issued to the transport operators under Chapter VIII of these rules, the licensing authority shall also take into account the profile of the bonded carrier based upon rating of the transporters linked with their compliance to the rules and procedures which may include compliance to the time lines, number of alerts generated or transit cargo carried safely without en-route pilferage, number of contravention / seizures reports etc.

1077. Responsibilities of the bonded transport operator. - (1) The transport operator shall be responsible and bound to carry the goods to its destination without any delay. The transport operator shall also be bound to deliver the bonded transit goods to its destination within the prescribed time-limit, using the transport route as notified by the Federal Board of Revenue. In case of any pilferage en-route from Point of Entry to the Point of Exit within Pakistan, the bonded carrier shall have the primary responsibility to pay the leviable duty/taxes on transit goods alongwith fine and penalty as determined under serial No.64 and other entries relating thereto of sub-section (I) of section 156 of the Customs Act, 1969.

(2) The delay in delivery from the stipulated time or deviation from the route shall require a written explanation from the transport operator by the concerned Deputy or Assistant Director and may invoke penalty provisions.

(3) The transport operator shall be responsible for transporting the transit goods through the designated routes and within the time limits specified by the Board from time to time. In case some route is closed or cannot be used for any reason, the transport operator shall make an application to Deputy or Assistant Director at office of departure for permission to use the alternate route mentioning the alternate route to be used and the time to be consumed by using the alternate route.

(4) In case of any accident on the way between office of departure and office en-route which may cause delay in the delivery of goods beyond the specified time, the transport operator shall communicate the nature of accident, exact time and place of accident along with complete details thereof to the office of departure and office en-route telephonically or electronically.

1078. Allowing single transport vehicle owner to transport transit cargo. - The application on the prescribed format (**Annex-XI**) for registration of a single vehicle for transport of transit goods shall be submitted to the Directorate

760-

of Transit Trade in whose jurisdiction the applicant is a resident or his vehicle is registered with Motor Registration Authority (MRA). The transport of transit 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 defense 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 Transit 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 of Customs Act, 1969 and the rules made thereunder;
- (c) in cases where in transit cargo is transported by owner of single vehicle transport, the revolving insurance guarantee covering the leviable duty and taxes on transit goods shall be submitted either by the respective customs agent or transport operator (Annex-III);
- (d) 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(1)/2012 dated the 25th April, 2012;
- (e) the trip shall be completed within ten days from Gate-out from the Directorate of Transit Trade of departure to crossing of Pakistan's border;
- (f) the permission shall be given to such owner of the transport vehicle for one year which shall be renewed if operations of transportation of transit goods are found satisfactory;
- (g) the owner shall also submit an undertaking on a stamp paper to the effect that he shall be responsible for safe transportation of transit goods;
- (h) 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;
- (i) the above provisions shall also be applied to the transport operation of transit goods carried through Pakistan Railways from Karachi to Azakhel Railway Stations, for onward transportation to Torkham; and
- (j) in case of any violation of Customs laws/procedures, institution of any criminal or civil case against the owner/vehicle under any law, the permission shall be terminated and name of the owner shall be blacklisted with transmission or to all field formations.

759-

Sub-Chapter-XV **Control of precursors and chemical substances**

1079. Import of controlled substances. - For the import of controlled substances listed in (**Annex IX**), the importer shall obtain special permission of the Government of the importing Contracting Party. The permission letter shall be received by the Directorate of Transit Trade of departure through the Ministry of Narcotics Control. The said Directorate shall allow clearance of these substances on receipt of the permission along with NOC from Anti-Narcotics Force (ANF).

1080. Checking of containers. - Containers, carrying, controlled substances mentioned in Annex IX, shall be subject to hundred percent examination of goods. The ANF can check such consignments en-route on the basis of any information under intimation and in the presence of the relevant customs authorities.

Sub-Chapter- XVI **Miscellaneous**

hu

1081. Priority to certain consignments. - The customs may grant priority consignments consisting of live animals and perishable goods.

1082. Cancellation of the Goods Declaration (GD). — (1) No Goods Declaration filed under rule 1042 shall be amended once Customs has begun processing the GD. GD cancellation shall be allowed in the following cases:

- i. where the cargo has been short shipped; or
- ii. where pre-arrival GD was filed but the cargo did not arrive at the Office of departure; or
- iii. where a technical, legal, administrative or any other system constraint does not allow the GD to be processed as per the prescribed procedure.

(2) In all such cases, the trader or his authorized representative shall approach the appropriate officer of Transit Trade for cancellation of GD. Deputy or Assistant Director Transit Trade shall allow cancellation of GD on payment of usual fee.

1083. Amendment in IGM. - All types of amendments in IGM shall be allowed by the Deputy /Assistant Director Transit Trade after the arrival of cargo at office of departure. The amendment shall be made on the basis of original bill of lading. If there is any mistake in the original bill of lading, Customs staff shall call the correction advice from port of loading which shall be duly verified by the shipping line.

1084. Frustrated cargo. - The provisions of section 138 of the Act, Chapter VII of these rules and Board's directives shall be applicable in dealing with the cases of frustrated cargo of transit trade goods.

1085. Auction of un-cleared transit cargo. - (1) If a request for transit and Customs clearance is not filed for the goods imported for transit within thirty days of its arrival at the port of entry or exit, a notice shall be sent to the importer or its agent on the address given in the shipping documents for clearance of goods from the port. If goods still remain on the port after sixty days of their arrival, a final notice shall be sent to the importer or his agent for clearing the same, otherwise the goods shall then be auctioned after ninety days of the first notice, unless the delay is attributable to the port authorities. Moreover, this procedure shall apply mutatis mutandis to confiscated goods.

(2) The sale proceeds shall be paid to the trader after deducting the expenses on account of auction, freight charges due to the custodian of the goods and duty and taxes payable in respect of such goods.

1086. The transit of arms, ammunition and military equipment. - Unless agreed upon by the two contracting parties, the transit of arms, ammunition and military equipment shall not be allowed.

1087. Receipt of service charges, freight etc., by customs clearing agents/brokers, bonded carriers. - (1) All customs clearing agents or brokers, bonded carriers engaged in the clearance and transportation of transit cargo, are required to receive the amount for various expanses in respect of service charges, freight etc., in Pakistan from foreign trader/entity in their Pak Rupee bank accounts in foreign currency.

(2) The concerned customs clearing agents/brokers, bonded carriers will provide the requisite details regarding the funds received from abroad in their tax statements, to be submitted to FBR.

1088. Eventualities. - In case of any accident en-route which may cause delay in the delivery of goods beyond the specified time, the nature, of accident, exact time and place of accident along with complete detail of the transport operator shall be communicated by the bonded transport operator to the concerned PCCSS staff telephonically or electronically at office of the departure and office of en-route.

Sub-Chapter- XVII **Periodic Post Clearance Audit**

1089. Audit. - The Directorate of Transit Trade shall not only properly maintain the record pertaining to Transit Trade but shall also regularly conduct on weekly basis post clearance audit of the transit documents or

757-

record. In case any discrepancy is found during audit the same shall be immediately reported to the Assistant or Deputy Director in-charge for initiation of appropriate action under the law. The reconciliation or audit exercise shall inter alia include scrutiny of data and documents for ensuring that the goods which were transported had safely and securely crossed the border and relevant poof or copies of GDs have been presented thereof within the prescribed time limit. In case any GD is not reconciled, proceedings under law including demand notice shall be issued immediately to the importer, carrier and clearing agent for recovery of evaded amount of duties and taxes. Top priority shall be accorded by the Assistant or Deputy Director Transit for regularly conducting post importation audit for reconciliation of clearance data and for pinpointing any illegality or discrepancy.

Sub-Chapter- XVII
Offences and Penalties of this Chapter


1090. Offences and Penalties. - Whosoever commits any contravention of the provisions of this chapter shall be liable to be proceeded, after due process of law, under section 156 (1)(64) of the Act.

hm.

786

(ANNEX-I)
[see rule 1021(2)]

WEOC EXTERNAL USER REGISTRATION FORM

S. No.	Description	Information
1	User Type (Please tick the relevant one)	Business firm/Company Govt: Department/Ministry Diplomatic/ UN Mission
2	Business/ Entity name	
3	Business/Entity address	
4	Owner/Focal Person name	
5	Owner /Focal Person Telephone Number	
6	Owner/Focal Person Mobile Number	
7	Owner/Focal Person Email id	
8	Owner / Focal Person Passport Number	
9	Owner/Focal Person Tax Identification No.	
10	Ministry of Tajikistan (Approval Date)	

(ANNEX-II)
[see rule 1023(2)]

FORMAT OF THE ROAD TRANSPORT PERMIT
MINISTRY OF TRANSPORT, REPUBLIC OF TAJIKISTAN AND
FEDERAL
BOARD OF REVENUE, ISLAMIC REPUBLIC OF PAKISTAN
Authorization
For International Carriage of Goods by road

Under Agreement between the Government of the Republic of Tajikistan and the Government of the Islamic Republic of Pakistan on Transit Trade Between the Islamic Republic of Pakistan and the Republic of Tajikistan.

No.

Validity

Valid for one Journey

Bilateral Carriage	Transit passage	Third Country Carriage
--------------------	-----------------	------------------------

1. Border crossing point	One entry	One exit
--------------------------	-----------	----------

2. Name and full address of the Carriers/ Transport Operator

3. Additional information	Vehicle	Trailer (semi-trailer)
3.1 Registration Number		
3.2 Carrying Capacity		
3.3 Empty Vehicle Weight		

4. Special Remarks _____

5. Place, date of issue, signature and stamp

h.

Stamp and Signature

(ANNEX-III)

[see rule 1037(2)]

(On appropriately stamped non-judicial paper)

**REVOLVING INSURANCE GURANTEEE FOR IMPORTED GOODS IN
TRANSIT BY OWNER OF THE GOODS/CUSTOMS
BROKER/TRANSPORT OPERATOR**

The Director of Transit Trade,
Directorate of Transit Trade
Custom House
Karachi.

Dear Sir,
WHEREAS Messrs..... having their registered office
at (herein after referred to as the foreign importer /

754-

Customs Agent / Transport Operator) are engaged in the clearance / transportation of transit cargo within territory of Pakistan.

2. AND WHEREAS leviable duty and taxes assessed by CCS in respect of the transit goods shall be debited from the face value of the revolving insurance guarantee and the assessed amount shall be payable by the foreign importer / customs agent / transport operator, in case he fails to take the goods out of the territorial jurisdiction of Pakistan.

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-transit, to the foreign importer / customs agent / transport operator, we, Messrs 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-transit goods are released to the importers.

5. **THE COMPANY ISSUING THIS GUARANTEE ALSO UNDERTAKES: -**

- (a) That the foreign importer / customs agent / transport operator shall pay to you the guaranteed amount in lump sum after demand.
- (b) That the foreign 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 foreign importer / customs agent / transport operator to pay the guaranteed amount on demand along with surcharge due as aforesaid, we, Messrs....., 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 foreign 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.

- 753-
- (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 foreign 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 upto.....
8. IN WITNESS WHEREOF we have This day of year 20..... caused this guarantee to be signed under the official stamp in the presence of-

1.....

2.....

Officer


Manager

Witness:-

1.....

2.....

(ANNEX-IV)
[see rule 1044(4)]

TRANSPORT NOTE

(Information required against cargo destined for Tajikistan and vice versa)

IGM NO. _____ Date _____ Index No. _____ Port of

Departure_

AT-GD No. _____ Date _____ Office En-route

Discharged from Vessel /Voyage	B/L No. and Date	Index No.
Container No.	Vehicle No.	Driver Detail
Manifested Gross weight	Manifested Net Weight	

752

Seal number of shipper/Container yard	CCSU Seal No.	Tracker Number
Description of goods	Quantity	Nature of packing (Pallets, Packages, Cartons, Cases, Bags, Bales, Sheets, Pieces)
Name and telephone number of the carrier	Importer	Clearing agent
Route- i) Route I ii) Route II		
Certified that the details on this document are correct.	Certified that the above mentioned goods are sealed in my presence	Certified that the above mentioned goods have been received by Customs on
Signature with date and Stamp of the Carrier	Signature with date and Stamp of Customs Sealing Officer at Port of Sealing with seal intact. Signature with date and Stamp of Customs Sealing Officer at Port of Destination

(ANNEX-V)
[see rule 1049(1)]

DAILY RECONCILIATION STATEMENT OF OUT-GOING TRANSIT VEHICLES

FOR CUSTOMS STATION..... DATED.....

S.No.	Vehicle Registration No.	Description of goods	GD No.	GD date	Cross border authorization/ gate pass No. & date	Remarks (if pending)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Signature: 1. Representative of Customs : Name & Signature
 2. Representative of FC/ Pakistan Ranger : Name & Signature
 3. Representative of Terminal Operator : Name & Signature

DESIGNATED RAIL AND ROAD ROUTES IN PAKISTAN
PORT OF ENTRY/EXIT PORT OF EXIT/ENTRY

Input/output port

Within the territory of the Islamic Republic of Pakistan

FROM/TO

FROM/TO

Within the territory of the Islamic Republic of Pakistan by rail:

In the territory of the Islamic Republic of Pakistan by way of rail:

1. Port of Karachi / Port Qasim Azakhel (Torkham) terminal railway
2. Port of Karachi / Port Qasim Chaman railway terminal.
3. Port of Karachi / Port Qasim From Quetta to terminal Taftan railway.
*during operational

With the territory of the Islamic Republic of Pakistan by road:

1. Karachi - Hyderabad - Sukkur - Multan - Faisalabad - Pindi Bhattian - Rawalpindi - Azakhel - Jamrud Terminal - Torkham (BCP with Afghanistan).
2. Karachi - Hyderabad - Rotodero - D.G. Khan - D.I. Khan - Kohat - Peshawar - Jamrud Terminal - Torkham.
3. Karachi - Bela - Khuzdar - Kalat - Quetta - Chaman (border crossing point with Afghanistan).
4. Karachi/Port Qasim - Hyderabad - Rotodero - D.G. Khan - D.I. Khan - Kohat - Bannu Meramshah - Ghulam Khan (border crossing point with Afghanistan).
5. Karachi - Hyderabad - Sukkur - Multan - Faisalabad - Pindi Bhattian - Rawalpindi - Nowshera - Chakdara - Chitral - Garam Chashma - Dorah Pass (border with Afghanistan/Wakhan).
6. Gwadar - Turbat - Hoshab - Panjgur - Naag - Besima - Sorab - Kalat - Quetta - Chaman.
7. Gwadar - Turbat - Hoshab - Panjgur - Naag - Besima - Khuzdar - Rotodero - D.I. Khan - Kohat - Peshawar - Jamrud Terminal - Torkham.
8. Gwadar - Pasni - Ormara - Liari - Karachi - Rotodero - D.I. Khan - Kohat - Peshawar - Jamrud Terminal - Torkham.
9. Gwadar - Turbat - Hoshab - Panjgur - Naag - Besima - Khuzdar - Rotodero - D.I. Khan - Kohat - Peshawar - Jamrud Terminal - Torkham.

- 750-
10. Gwadar - Pasni - Ormrara - Liari - Karachi - Rotodero - D.I. Khan - Kohat - Bannu - Meranshah - Ghulam Khan.
 11. Gwadar - Turbat - Hoshab - Panjgur - Naag - Besima - Khuzdar - Rotodero - D.I. Khan - Bannu - Meranshah - Ghulam Khan.
 12. Gwadar - Turbat - Hoshab - Panjgur - Naag - Kalat - Quetta - Job - Meranshah - Ghulam Khan.
 13. Gwadar - Turbat - Hoshab - Panjgur - Naag - basima - Khuzdar - Rotodero - D.I. Khan - Kohat - Peshawar - Chakdara - Chitral - Garam - Chashma - Dorah Pass (border with Afghanistan/ Wakhan).
 14. (border crossing point with China) Khunjrab - Sost - Chilas - Mansehra - Hassanabdal - Peshawar - Jamrud Terminal - Torkham.
 15. Gwadar - Gabd (border crossing point with Iran).
 16. Karachi/Port Qasim - Layari - Ormara - Pasni - Gabd).
 17. Gwadar - Turbat - Mand (border crossing point with Iran).
 18. Karachi/Port Qasim - Khuzdar - Dalbandin - Taftan (border crossing point with Iran).

**Vehicle-to-vehicle transfers are prohibited during transit through Pakistan except at Jamrud, Torkham Azakhel and Chaman terminals.

Through the territory of the Republic of Tajikistan by rail:

FROM/TO

FROM/TO

1. Hoshandi Khatlon Terminal
2. Pakhtaabad, Dushanbe terminal
3. Spitamen terminal Khujand
4. Istiklal terminal of Khujand

On the territory of the Republic of Tajikistan by road:

1. Border with Afghanistan - Panji Poyan crossing (Khatlon region) - Kulma crossing - Badakhshan highway (Badakhshan province) - Chinese border.
2. Border with Afghanistan - Panji Poyan crossing (Khatlon region) - Iskhoshim crossing - Badakhshan highway (Badakhshan region) - Afghan border.
3. Border with Afghanistan - Panji Poyan crossing (Khatlon region) - Karamik crossing - border with Kyrgyzstan
4. Border with Afghanistan - Panji Poyan crossing (Khatlon region) - Gulistan crossing (Sugd region) - Kyrgyz border.
5. Border with Afghanistan - Panji Poyan crossing (Khatlon region) - Patar crossing (Sughd region) - Uzbekistan border.
6. Border with Afghanistan - Panji Poyan crossing (Khatlon region) - Fatehabad crossing (Sughd region) - Uzbekistan border.

- 749-
7. Border with Afghanistan – Panji Poyan crossing (Khatlon region) – Sarazm crossing (Sughd region) – Uzbekistan border.
 8. Border with Afghanistan – Panji Poyan crossing (Khatlon region) – Dosti crossing – border with Uzbekistan border.
 9. Border with Afghanistan – Ishkoshim checkpoint (Badakhshan region) – Karamik checkpoint – Kyrgyz border.
 10. Border with Afghanistan – Ishkoshim crossing (Badakhshan region) – Gulistan crossing – highway (Sudg province) – Kyrgyzstan border.
 11. Border with Afghanistan – Ishkoshim crossing (Badakhshan region) – Dosti crossing – Uzbekistan border.
 12. Border with Afghanistan – Ishkoshim crossing (Badakhshan region) – Patar road crossing – (Sudg province) – Uzbekistan border.
 13. Afghanistan border - Ishkoshim crossing (Badakhshan region) – Fatehabad crossing – highway (Sughg province) – Uzbekistan border.
 14. Afghan border – Ishkoshim crossing (Badakhshan region) – Sarazm crossing – highway (Sughg province) – Uzbekistan border.
 15. Afghan border – Ishkoshim crossing (Badakhshan region) – Panji Poyan crossing – highway (Khatlon province) – Afghan border.

(ANNEX-VII)

[see rule 1055]

MANIFEST FOR INCOMING VEHICLE CARRYING EXPORT

TRANSIT

CARGO FOR BORDER STATION (NAME)

1	Type of cargo i.e., transit/empty vehicle/empty returning transit container/empty new container	
2	Importer Name & Address in	
3	Consigner name and address (In Tajikistan)	
4	Name of the driver	
5	CNIC/ Passport Number of Driver	
6	Vehicle Registration Number	
7	Chassis Number	
8	Permit number No. & date (in case of Tajik registered vehicle)	
9	Container Number (if applicable)	
10	CMR/Builty/Barnama No. & Date (Please attach a copy)	
11	Description of Goods	
12	Weight of the goods.	
13	No. of packages / bags etc.	
14	Description of vehicle (Axle Load e.g. 6 wheeler, 10 wheeler etc.)	
15	Time /Date, place.	

Signature/Thumb Impression
of Person Incharge of the vehicle.

For Official Use

Transit (incoming) Manifest No. _____ (to be allowed by gate-officer)

Time of entry of vehicle _____ (0000 hours)

Date of _____

Received by _____

(Name & Signature of Customs Officer)

(ANNEX-VIII)

[see rule 1056]

**DAILY RECONCILIATION STATEMENT OF INCOMING VEHICLES
TRANSPORTING TRANSIT CARGO FOR CUSTOMS STATION**

..... DATED

S.No.	Vehicle Registration No.	Entry date	Description of goods	GD No.	GD date	Remarks (if pending)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Signature: 1. Representative of Customs : Name & Signature
2. Representative of FC : Name & Signature
3. Representative of Terminal Operator : Name & Signature

(ANNEX-IX)

[see rule 1064]

Table - I

- (a) Acetic anhydride
- (b) N-Acetylanthranilic acid
- (c) Ephedrine
- (d) Ergometrine
- (e) Ergotamine
- (f) Isosafrole
- (g) Lysergic acid
- (h) 3,4-Methylenedioxphenyl- 2 Propanone
- (i) Norephedrine
- (j) 1-Phenyl-2-propanone
- (k) Piperonal
- (l) Potassium permanganate
- (m) Pseudoephedrine

- 747-
- (n) Safrole
 - (o) Iodine
 - (p) Alpha - Phenylacetoacetonitrile (AFAAN)
- (ARFF N)
 - (q) 4 -phenethyl -N - phenethylpiperidine
(ANFP) - (AH PP)
 - (r) N -phenethyl-4-piperidone (NFP) - (NRR)
 - (s) Phenyl acetate (phenylacetic acid)
 - (t) Ephedra herb - all species containing
ephedrine and pseudoephedrine
 - (u) 3,4 -methylenedioxyphenyl-2-propanone-
methylglycidate
 - (v) 3,4 -methylenedioxyphenyl-2-propanone-
methylglycidic acid
 - (w) Methyl-alpha-phenylacetoacetate (MAFA)
 - (x) Alpha-phenylacetoacetamide (AFAA)

Table - II

- (a) Acetone
- (b) Anthranilic acid
- (c) Ethyl ether
- (d) Hydrochloric acid
- (e) Methyl ethyl Ketone
- (f) Phenylacetic acid
- (g) Piperidine
- (h) Sulphuric acid; and
- (i) Toluene

hu.

(ANNEX-X)

[see rule 1075(b)]

REVOLVING INSURANCE GUARANTEE NO. _____ DATED _____
FOR RS. _____ EXPIRY DATE _____.

Whereas in accordance with the Public Notice No. _____ dated _____ issued by the Director Transit Trade Customs House, Karachi, vide C.No. _____ dated _____ to M/s. _____ to act as approved TRANSPORT OPERATOR in terms of the above public notice for transportation of transit goods from Karachi Port to other customs stations throughout the country, We M/s. do hereby bind ourselves and our heirs, successors and assignees jointly and severally with the President of Pakistan to pay to the Director of Transit Trade any amount payable as Customs duty, sales tax, surcharges regulatory duty or any other levy at the time at the time in-force in addition to fine and penalties which may be imposed by the said Director of Transit Trade for contravention of the conditions contained in the said public notice by the said transport operator as referred herein above.

746

Now the condition of this guarantee is such that if M/s fails to discharge their responsibilities in the light of the said public notice in any manner whatsoever and in default falls to pay the amount of duties and taxes etc., in addition to fine and penalties which may be demanded by the Director of Transit Trade, We, M/s. or our successor shall pay to the Director of Transit Trade, Karachi the demanded amount within fifteen days from the date such demand is raised by the Director of Transit Trade, falling which a compensation at the rate of twenty percent per annum shall be paid - ipso facto - from the date when the actual demand is made by the Directorate of Transit Trade.

This guarantee shall remain in force till the above-mentioned liabilities of the transport operators are completely discharged to the entire satisfaction of the Director of Transit Trade.

It is also specially agreed that the above guaranteed amount may be recovered under section 202 of the Customs Act, 1969, and rules, made thereunder in case the insurance company fails to pay the said amount of revenue.

This Revolving Insurance Guarantee is in accordance with the Public Notice No. _____ dated _____ issued by the Director of Transit Trade, Karachi.

(ANNEX-XI)

[see rule 1078]

APPLICATION FORM FOR REGISTRATION OF A SINGLE VEHICLE
FOR
TRANSPORT OF TRANSIT GOODS

bu

Photograph
of the owner

The Director,
Directorate of Transit Trade,
.....

I hereby apply for the registration of vehicle to transport transit goods in terms of rule 970 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.	

745-

9	Vehicle Engine No.	
10	Affidavit of good performance	

I/We hereby declare that the particulars furnished in this application are correct and I/We have read the relevant Customs Rules and I/We agree to abide by them.”.

[C.No.1(6)T&BT/2017]


(Shakir Muhammad)
Secretary (T&BT)