

Government of Pakistan
(Revenue Division)
Federal Board of Revenue

Islamabad, the 9th June, 2007.

**NOTIFICATION
(CUSTOMS)**

S.R.O. 487 (I)/2007.- In exercise of the powers conferred by section 181 of the Customs Act, 1969 (IV of 1969), and in supersession of its Notification No. S.R.O. 255(I)/2007, dated the 17th March, 2007, the Federal Board of Revenue is pleased to direct that no option shall be given to pay fine in lieu of confiscation in respect of the following goods or classes of goods, namely:-

- (a) Smuggled goods falling under clause (s) of section 2 of the Customs Act, 1969 (IV of 1969);
- (b) lawfully registered conveyance including packages and containers found carrying smuggled goods in false cavities or being used exclusively or wholly for transportation of offending goods under section 2(s) of the Customs Act, 1969 (IV of 1969); or
- (c) goods imported in violation of section 15 of the Customs Act, 1969 (IV of 1969);
- (d) banned items, goods of Israeli origin and goods of Indian origin other than those importable from India in accordance with the Import Policy Order, for the time being in force; or
- (e) job lot and stock lot goods;
- (f) restricted and other items which are subject to procedural requirements under Import Policy Order, for the time being in force unless such condition and procedural requirements are fulfilled; or
- (g) commodities which are not importable in used or second-hand condition under the Import Policy Order, for the time being in force:

Provided that in respect of the following goods or classes of goods where an option is given to pay fine in lieu of confiscation, the quantum of fine in lieu of confiscation in respect of offences specified in column (2) of the Table below shall be at a rate specified in column (3) of that Table and shall be over and above the customs-duties and other taxes and penalties imposed under the relevant law, namely:

¹[Provided further that 108 smuggled trucks and chassis thereof seized or voluntarily surrendered to Collectorate of Customs, Quetta, up to 31st March, 2007,

shall be released on payment of duty, taxes and 30% redemption fine, if cleared up to 10th October, 2007:]

²[Provided ³[further] that the vehicles excluding buses, trucks and chassis thereof, imported in violation of Import Policy Order, for the time being in force, for which Import General Manifests, were filed up to the 31st August,2007, shall be released on payment of duty, taxes and thirty per cent redemption fine, if cleared up to the 30th November,2007:]

³[Provided ⁴[further] that the vehicles seized by Model Customs Collectrates, Peshawar, as per details specified in the Table below, shall be released on payment of duty, taxes and redemption fine.

TABLE

S.NO.	Description of Vehicle	Model	Chassis No.	Engine No.
1.	Hilux Pick up	1985	LN-650035002	2L-1132397
2.	Hilux Pick up	1989	LN-1060058013	3L-3383881
3.	Hilux Pick up	1958	LN-650073645	2L-1660139
4.	Hilux Pick up	1994	LN-1060098756	36-3676824
5.	Hilux Pick up	1984	LN-650017343	0938072
6.	Hilux Pick up	1995	LN-1060092678	36-3489877
7.	Hilux Pick up	1994	LN-1600108795	3L-37489877
8.	Hilux Pick up	1992	LN-6500655757	3L-2868662
9.	Hilux Pick up	1986	LN-56006551	2L-1211291
10.	Land Cruiser	1982	LN-60009685	3B-11411156065]

^{4&5}[(i) Provided ⁶[further] that all the old and second-hand refrigerated lorries, imported up to the 30th January, 2008, in violation of Import Policy Order, 2007, shall be released on payment of duty, taxes, redemption fine which shall be thirty per cent of the C and F value of each vehicle;

(ii) Redemption fine of thirty percent of the C and F value of each vehicle shall also be applicable to all those refrigerated lorries which have already been released in violation of Import Policy Order, 2007:]

⁶[Provided ⁷[further] that 15 CNG buses of Indian origin pending clearance at Karachi port on the day of issuance of this notification shall be released on payment of leviable duty and taxes in addition to the redemption fine which shall be thirty per cent of the C&F value of each vehicle subject to the condition that the importer undertakes not to import such buses in future.

⁷[(i) Provided also that all the vehicles imported in violation of the Import Policy Order in force and for which IGMs had been filed on or before the ⁸[30th June],2008 shall be allowed release on payment of leviable amount of duties and taxes in addition to redemption fine which shall be equal to thirty per cent of the CIF value of each vehicle, provided that the customs-duty, taxes, fine and penalty etc. levied thereon are paid on or before the ⁸[31st July],2008.

- (ii) The smuggled vehicles, other than having tampered engine or chassis numbers, which had been seized or confiscated on or before the ⁸[30th June],2008, shall also be allowed release on payment of leviable amount of duties and taxes in addition to redemption fine which shall be equal to thirty per cent of the CIF value thereof, provided that the customs-duty, taxes, fine and penalty etc. so levied thereon are paid on or before the ⁸[31st July],2008.
- (iii) The relief allowed in clauses (i) and (ii) shall not be admissible in respect of such vehicles which have since been auctioned.]

TABLE

S.No.	Description	Redemption fine on customs value.
(1)	(2)	(3)
	1. Offences related to misdeclaration of,-	
	(a) difference between ascertained and declared weight or quantity subject to the condition that the percentage difference is more than 5%.	30%
	(b) Origin.	30%
	(c) physical description.	50%
	(d) Value with difference of more than 30% in declared <u>viz</u> : ascertained value determined on the basis of direct evidence after due process of adjudication.	50%
	2. Other offences related to,-	
	(a) offending goods imported in the bales of second hand clothing in violation of provisions of Imports and Exports (Control) Act, 1950 (XXXIX of 1950).	50%
	(b) baggage imported in commercial quantities by incoming passengers.	30%
	(c) old and used machinery parts or components imported by the industrial importers for their plants, if not importable in terms of relevant Import Policy Order, for the time being in force.	30%
	(d) old and used spare parts and accessories, if imported along with the second-hand plant and machinery used in manufacturing of goods.	30%
	(e) auto-parts imported in used or second-hand condition.	30%
	(f) lawfully registered conveyance including packages and containers, not covered under clause (b) of the preamble of this notification, found carrying offending goods under section 2(s) of the Customs Act, 1969 (IV of 1969).	30%

2. This notification shall take effect from 1st July, 2007 and the vehicles falling under chapter 87 of the First Schedule to the Customs Act, whether smuggled or imported in violation of the Import Policy Order, for the time being in force, not cleared by 30th June,2007, shall not be released on payment of duty, taxes and redemption fine, etc.

[C. No.10(17)L&P/05]

(MIRZA MUBASHIR BAIG)
Secretary (Law & Procedure)

As amended

1.	S.R.O.968(I)/2007	dated	18.09.2007
2.	S.R.O.1098(I)/2007	dated	08.11.2007
3.	S.R.O.95(I)/2008	dated	29.01.2008
4.	S.R.O.139(I)/2008	dated	12.02.2008
5.	S.R.O.202(I)/2008	dated	01.03.2008
6.	S.R.O.285(I)/2008	dated	12.03.2008
7.	S.R.O.568(I)/2008	dated	11.06.2008
8.	S.R.O.656(I)/2008	dated	23.06.2008