

27

**GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE**

Islamabad, the 20th June, 2019.

**NOTIFICATION
CUSTOMS**

S.R.O. 638 (I)/2019.- In exercise of the powers conferred by section 202B 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 Reward Rules, 2012, namely:-

In the aforesaid Rules,-

(I) in rule 2, in clause (iv), after the word "taxes", occurring at the end, the expression "or confiscation of foreign currency including cases of smuggling, *Hawala* or *Hundi* or money laundering" shall be inserted;

(II) in rule 3, in sub-rule (1),-

(a) the word "and", occurring for the second time, shall be omitted; and

(b) after the word "goods", the expression " , smuggling of currency, *Hawala* or *Hundi* or money laundering" shall be inserted; and

(III) in rule 4,-

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

"(1) The amount of reward, in cases involving evasion of duty and other taxes, confiscation of goods and smuggling of currency, *Hawala* or *Hundi* or money laundering shall be determined in the following manner, namely:-

S. No.	Amount of duties and taxes realized or value of currency confiscated	Amount of reward in cases involving evasion of duties and taxes	Amount of reward in cases of confiscation of currency
(1)	(2)	(3)	(4)
1.	Rs. 1,000,000 or less	Twenty <i>per cent</i> of the customs duty and other taxes	Twenty <i>per cent</i> of the value of currency
2.	More than Rs. 1,000,000 but not more than Rs. 10,000,000	Rs.200,000 plus ten <i>per cent</i> of the customs duty and other taxes in excess of Rs.1,000,000	Rs. 200,000 plus ten percent in excess of Rs. 1,000,000
3.	Over Rs. 10,000,000	Rs.1,100,000 plus five <i>per cent</i> of the customs duty and other taxes in excess of Rs. 10,000,000	Rs. 1,100,000 plus five percent in excess of Rs. 10,000,000

; and

(b) in sub-rule (2), after the word "involved", the words "or after confiscation of currency" shall be inserted;

(IV) in rule 6,-

(a) in sub-rule (1), for the word "fifteen", the word "thirty" shall be substituted; and

(b) in sub-rule (2), for the words "forty five", the word "thirty" shall be substituted; and

(V) for the expression "Member (Customs)", wherever occurring, the expression "Member Customs (Operations)" shall be substituted.

[C.No.7(3)AS&C799].



(**Abbas Ali Babar**)

Secretary (Enforcement & Coord)