

**GOVERNMENT OF PAKISTAN
CENTRAL BOARD OF REVENUE**

NOTIFICATION

Islamabad the, 11th June, 1983

CUSTOMS

S.R.O.584(I)/83. In exercise of the powers conferred by section 219 of the Customs Act, 1969(IV of 1969), read with item 17 of the Third Schedule thereto, the Central Board of Revenue is pleased to make the following rules for persons coming on transfer of residence, namely:-

1. **Short title and commencement (1) These rules may be called the transfer of residence (Baggage import) rules, 1983.**

(2) **They shall come into force at once:-**

1. **Definition In these rules, unless, there is anything repugnant in the subject and context:-**

(i) **“Act” means the Customs Act, 1969 (IV of 1969);**

(ii) **“Baggage” means used of new personal wearing apparel and other personal, professional or household effect of a passenger, excluding motor vehicles and motor cycles, aircraft, vessels and associated transport equipment falling under section XVII of the First Schedule to the Customs Act, 1969, provided that such articles are imported in reasonable quantity and not for sale and are imported by a passenger for his family or for making gifts, whether such articles are exempted from customs duty or not**

(iii) **“Import” means bringing into Pakistan by sea, land or air”.**

(iv) **“Transfer of Residence” means bona fide transfer of residence to Pakistan from abroad after a continuous stay of not less than two years outside Pakistan.**

3. **Personal and household effects that may be imported. (a) a family on transfer of residence shall be allowed to import the following items, duty free, namely:-**

(i) **any item which was exported from Pakistan and is being re-imported subject to satisfactory identification.**

(ii) **In case of a qualified person, equipments, instruments, apparatus required Upto C&F value of Rs. 30,000/- by him in exercise of his callings or profession.**

b) **A family on transfer of residence shall be allowed to import the following items, on payment of duty and taxes, namely:-**

(i) **Washing machine, television set, sewing machine, video cassette recorder One item each per family.
Or player, cooking range.**

(ii) **Weapon of non-prohibited bore, provided that duty and taxes are paid One**

(iii) **Second airconditioner One**

© **A family on transfer of residences shall be allowed to import the following items on payment of duty and taxes mentioned in columns (3) and (4) of the table below:-**

Table			
S.No.	Description of items	Customs Duty	Sales Tax
(i)	One airconditioner	One half of the statutory duty	12.5%
(ii)	One refrigerator or one deep-freezer	-do-	12.5%

To purchase free of duty and taxes locally manufacturer two air-conditioners, to refrigerators r deep-freezers from duty free shops Limited on payment in foreign exchange.

4. Restrictions., Nothing in rule 3 shall be deemed to permit the import of any construction material, sanitary fittings, parlour video games and parts thereof or other articles of stock in trade

5. Conditions.-(1) Where an officer of customs requires any passenger to make a declaration in writing relating to the goods imported by him, such passenger shall not be entitled to the exemption under these rules unless he makes such declaration.

(2) Where a passenger on his arrival in Pakistan makes declaration in the requisite form obtainable from the Customs that he has unaccompanied baggage to follow, the exemption under these rules in respect of goods in the accompanying baggage of the passenger shall be also apply to such unaccompanied baggage.

(3) The concessions shall be admissible only on goods which come from the country of normal residence of the passenger.

(4) These concession shall be admissible on goods which are shipped within fifteen days of the passenger in Pakistan in the case of air cargo and within thirty days of his arrival in the case of cargo coming by sea or land and the goods reach Pakistan within thirty days and one hundred and twenty days respectively.

6. Condonations.- (a) Short breaks.- If a family has not availed concessions under these Rules during the last two years, the short visits to Pakistan upto a total period of four months shall be ignored. If the total period of short visits exceeds four months, the Collector of Customs may condone the period on sufficient justification being shown to him.

(b) Shortfall.- If a family comes to Pakistan for permanent residence after a stay abroad of less than two years, due to privilege leave or for reasons beyond its control, such as exigencies of service earlier recall by employer, ill-health or bereavement, and concessions under these Rules have not been availed during the last two years, an officer not below the rank of Assistant collector of Customs may condone the shortfall in two years' period upto a period of two months.

7. Repeal.- The Transfer of Residence (Baggage) Rules, 1979. are hereby repealed.

[C.No.2(21)L&P/83,dt,11.6.183]

[C.No.2(21)L&P/83,dt,30.6.183]

[As amended]

S.R.O.509(I)/85. - dated 23.05.1985.
S.R.O.538(I)/87. - dated 30.06.1987.
S.R.O.508(I)/88. - dated 26.06.1988. (w.e.f.1.10.1988)
S.R.O.503(I)/89. - dated 03.06.1989.
S.R.O.765(I)/89. - dated 23.07.1989.
S.R.O.966(I)/90. - dated 12.09.1990.
S.R.O.448(I)/92. - dated 14.05.1992.
S.R.O.980(I)/94. - dated 06.10.1994.
S.R.O.393(I)/96. - dated 13.06.1996.

MUHAMMAD SULAIMAN
Secretary (Customs)

GOVERNMENT OF PAKISTAN

MINISTRY OF FINANCE

NOTIFICATION

Islamabad, the 26th, June, 1998

S.R.O.537(I)/88.- In exercise of the powers conferred by section 19 of the Customs Act, 1969 (IV of 1969), and sub-section (1) of section 7 of the Sales Tax Act, 1951 (III of 1951), and in suppression of this Ministry's Notification No. S.R.O 585(I)/83, dated the 11th June, 1983, (Baggage Import) Ruses, 1983, specified in column (2) of the table below shall, be exempt from customs duty and sales tax in excess of the rates specified in columns (3) and (4) of the said table:-