

**Government of Pakistan  
(Revenue Division)  
Central Board of Revenue  
\*\*\*\***

Islamabad, the 15<sup>th</sup> June, 2002

**NOTIFICATION  
(CUSTOMS)**

S.R.O. 375 (I)/2002.- In exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), the Central Board of Revenue is pleased to direct that the further amendment shall be made in the Customs Rules, 2001, namely:-

In the aforesaid Rules, after rule 325, the following shall be added, namely:-

**CHAPTER XIV**

**TRANSHIPMENT**

326. **Definitions.**- In these rules, unless there is any thing repugnant in the subject or context,-

- (a) "Act" means the Customs Act, 1969 (IV of 1969);
- (b) "carrier" means the Pakistan Railways, National Logistic Cell (NLC), Sambrial Dry Port Trust, Faisalabad Dry Port Trust, Multan Dry Port Trust or such other carrier as the Central Board of Revenue may approve from time to time and are duly licensed under Chapter VIII of these Rules.
- (c) "conveyance and transport unit" means conveyance, vehicles and transport units used by the carrier for the transshipment of goods from Karachi Port Trust and Port Qasim to another customs port or stations.
- (d) "transshipment" means the transfer of transshipment goods without payment of customs duties and taxes at Karachi Port Trust to carrier for carriage to another customs port or stations;
- (e) "transshipment goods" means goods brought into Pakistan which are to be transported from Karachi Port Trust to another to another customs ports or stations;
- (f) "transshipment permit" means the authorization granted by Customs (Import Section), for transshipment of goods;
- (g) "transshipment manifest" means manifest to be prepared by the carrier in the prescribed form for submission to Customs Import Section, and to the appropriate officer of Customs at the customs ports or stations of destination; and
- (h) "authorised representative of the carrier" means person(s) duly authorised by the carrier for submission of documents to the Customs House and for carrying out all functions relating to transshipment of goods.

327. **Specifications of transport units.**- (1) All transport units and conveyance used by the carrier for carrying transshipment goods shall be properly secured, riveted, locked and sealed.

(2) The transport units and conveyance used by the carrier 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.

(3) The transport units 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 without leaving visible traces of tampering or breaking of the customs seal.

(4) All goods in the transport units capable of holding any goods should be readily accessible for customs inspection.

(5) The transport units (trailer but not prime mover) owned or leased by the carrier shall be indelibly painted from four sides with their colour and clearly indicating name of the carrier.

328. **Conditions for qualifying as a bonded carrier and its operations.**- (1) The bonded carrier shall possess a fleet of minimum twenty five registered vehicles in his name or company or are leased by them and transshipment shall only be then allowed. The Customs staff shall verify the registration of all vehicles used by the bonded carrier for transshipment of consignments, specifically the road worthiness of the vehicle and registration number and other particulars of the vehicles.

(2) Bonded carrier licence shall be issued by the Collector of Customs (Appraisement), Karachi, for a period of one year on the recommendation of constituted team of Collectors comprising of Collector of Customs (Appraisement or Preventive & Port Qasim), after completion of formalities under the Customs Agents (Licensing) Rules, 1971.

(3) Registration of the carrier under the Companies Ordinance, 1984 (XLVII of 1984), and with Chamber of Commerce and Industry, and Transporters Association.

(4) The applicants shall possess National Tax Number under the provisions of the Income Tax Ordinance.

(5) The permission granted for bonded transportation would be non-transferable and shall not be allowed to be used by any sub-contractor.

(6) The applicants should deposit with concerned Collector a bank guarantee or Defence Saving Certificates etc., or a mix of such securities for Rs.5.0 million to safeguard Customs revenue. The Collector of Customs, if not satisfied with this condition alone may in view of the regular transportation of bonded cargo to up-country dry port involving huge amount of duty and taxes, subscribe the system of revolving insurance guarantee. The amount of bank guarantee or Defence Saving Certificates shall be forfeited apart from other consequential penal action under the Customs Act, 1969 (IV of 1969), and Clearing and Forwarding Licensing Rules, 1971, if the bonded carriers misuse the facilities of the transshipment of the imported goods.

(7) The registered vehicles of one bonded carrier shall not be allowed to be operated by an other bonded carrier for the transshipment of cargo to up-country Dry Ports.

(8) All the Bonded Carrier Permits be required to obtain and possess Customs clearing and forwarding license.

**329. Responsibilities of the Carriers.**- (1) Prior to submission of application (Appendix-I) for transshipment the carrier shall satisfy himself that the actual description, quantity, quality and weight of the goods under transshipment are as per declaration in the IGM of the vessel. In case any misdeclaration or substitution is found at subsequent stage, the carrier shall be held responsible under section 32 and 121 of the Customs Act, 1969 (IV of 1969).

(2) The carrier, except Pakistan Railways and National Logistics Cell, shall submit to the Assistant Collector (Imports Section) a revolving insurance guarantee in the prescribed form (Appendix-II) from an insurance company of repute covering all types of risks detrimental to the Government revenue involved in the transhipped goods along with general undertaking in the prescribed form (Appendix-III) binding themselves to tranship 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 duly registered with the Controller of Insurance, Ministry of Commerce.

(3) The carrier, except Pakistan Railways and National Logistics Cell, shall submit a list of transport units owned or leased along with a copy of lease agreement for transshipment purposes to the Assistant Collector (Import Section). This list shall indicate registration, engine and chassis number, make, model, tare or weight. Period of lease of the vehicle with transporter (lessor) with address and national identity card number.

(4) The Assistant Collector (Imports Section) shall issue permit (Appendix IV) for transport units which shall be treated as consolidated registration with Customs House. This permit shall always be available with the driver of the conveyance while taking delivery and transporting the transshipment goods.

**330. Receipt and processing of Transshipment documents.**—(1) The carrier shall apply to the Assistant Collector for issuance of "Transshipment Permit" in the form as per Appendix-I.

(2) The application shall be filed in the Customer Service Centre (CSC), in case of Customs House, Karachi, and to the Assistant Collector (Imports) in case of other customs station that presently are not having a computerised system.

(3) If particulars declared in transshipment application and the particulars declared in the Import General Manifest are coincided, the computer shall automatically generate a Transshipment Permit in quintuplicate. In case the application is to be processed manually then the same principle of coincidence would be applied manually before issuing the Transshipment Permit.

(4) If the particulars of the transshipment application and the particulars of the consignment in custom's record do not coincide, the representative of the bonded carrier will make an amendment application in the prescribed form to the person incharge who on manually then the same principal of coincidence would be applied manually before issuing the Transshipment Permit.

(5) If the particulars of the transshipment application and the particulars of the consignment in Customs's record do not coincide, the representative of the bonded carrier will make an amendment application in the prescribed form to the person incharge who on payment of the prescribed fee, shall allow the required amendment(s) in the application.

(6) Transshipment of imported cargo (including unaccompanied baggage) to the up-country ports shall invariably be allowed in line with the provisions of section 121 of the Customs Act, 1969 (IV of 1969) on the applications filed by the authorised representatives of the approved carriers National Logistics Cell or other carriers authorised in this behalf. Transshipment may be allowed, if the

address of the party to be notified is of an up-country destination or the marks and numbers on the Bill of Lading indicate an up-country destination via Karachi irrespective of the place of issue of import licence or of opening of letter of credit subject to the satisfaction of the Collector.

(7) The original copy of the permit shall be furnished to Assistant Collector (Import), at the port of disembarkation, the duplicate shall be retained by the Transshipment Section at the port of embarkation. Triplicate, quadruplicate and quintuplicate copies shall be handed over to the representative of the carrier. Triplicate copy shall be retained by the customs staff at the time of clearance of the conveyance from the port of embarkation, quadruplicate and quintuplicate copies shall be handed over to the bonded carrier for accompanying the conveyance. The quadruplicate copy shall be produced to Assistant Collector (Imports) at port of disembarkation, the quintuplicate copy will be retained by the bonded carrier for record.

(8) No application covering more than one consignment (destined for different customs ports or stations) shall be entertained.

**331. Goods be transhipped in containers.-** In order to facilitate the Bonded Carriers for transportation of loose transshipment cargo to up-country Dry Ports. The following procedure shall be observed,-

- (a) The Bonded Carriers are authorised to use the empty sea containers of internationally accepted standardised dimensions. With consent of respective shipping lines, to the effect that the containers so used should be on lease basis at least for a period of one hundred and eighty days for the carriage of loose transshipment cargo to up-country Dry Ports subject to the following conditions-
  - (i) the carrier shall obtain prior permission with container number from the Assistant Collector (Import Section) Customs House, Karachi, for use of the empty container(s) in order to avoid manifestation of one container in different places;
  - (ii) at the time of stuffing or sealing of loose transshipment cargo, verification of marks and number, and number of packages as per declaration in the Transshipment Permit shall be ensured by means of inspection by the examining officer that the container is found to be empty and also recording date and time of despatch of container and endorsement to this effect shall be made on the Transshipment Permit. The stuffed container(s) shall be sealed by the Sealing Contractor in the presence of the Customs Staff posted as per existing procedure;
  - (iii) in case of exceptional cases, if any problem is faced for stuffing of any goods in container the carrier shall approach the concerned Assistant Collector (Customs) who may allow transshipment of such goods in loose form subject to additional conditions and safeguards, as he deems appropriate;
  - (iv) the container(s) shall be allowed to be removed out from the Port Area after the issuance of Removal Memo by the designated staff entrusted with the job of delivery showing the number of container(s) along with detail of the consignment stuffed therein and the usual delivery documents; and

- (v) the Bonded Carriers shall submit prescribed certificate in duplicate (Annexe-A) duly completed and signed for each container to the appropriate officer of customs at destination. After receipt of the consignment at Dry Port, a copy of the said acknowledgement in duplicate shall be produced by record within the period of twenty days.
- (b) The following goods may be transhipped in loose condition of flat bed trailers,-
- (i) heavy packages which cannot be stuffed in the container;
  - (ii) heavy coils of telephone or electric cables imported by public sector importers;
  - (iii) electric or telephone poles;
  - (iv) boilers and heavy generators;
  - (v) cranes, bulldozers and vehicles;
  - (vi) heavy air conditioning plants; and
  - (vii) cargo of over-dimension (to be determined by Assistant Collector (Wharf), on case to case basis).

**332. Transhipment of vehicles - (1)** Prior to obtaining Transhipment Permit for transhipment of vehicles the carrier shall get the vehicle examined by Customs staff of the concerned shed and get the examination report endorsed on reverse of the application as per following procedure-

- (a) the carrier shall prepare documents for transhipment of vehicles to dry ports as usual and before presenting the same in the Import Section, shall get the vehicles examined by the Customs staff of the concerned shed. The examiner shall examine the vehicles as per the procedure laid down for examination and endorse examination report on the reverse of all copies of transhipment permits. The examination report shall contain following information in respect of each vehicle, namely:-

	<b>Description of vehicles</b>	<b>Fittings</b>	<b>Findings</b>
	(1)	(2)	(3)
1.	Make or Model	1. Air-conditioner, complete or in CKD condition.	Yes/No
2.	Type	2. Power steering	Yes/No
3.	Chassis No.	3. Radio	Yes/No
4.	Engine No.	4. Tape Recorder or Deck	Yes/No
5.	Capacity	5. Heater	Yes/No
6.	Year of manufacture	6. C/Lighter	Yes/No
		7. Clock	Yes/No
		8. Seat Belt	Yes/No
		9. Side Mirror	Yes/No
		10. Arm Rest	Yes/No
		11. Head Rest	Yes/No
		12. Carpet	Yes/No

13.	F/Mat	Yes/No
14.	Radial Tyres	Yes/No
15.	Auto Defogger	Yes/No
16.	Tinted Glasses	Yes/No
17.	Suntop Roof	Yes/No
18.	Matching Bumper	Yes/No
19.	Power Window	Yes/No
20.	Any other additional accessories	Yes/No
21.	Any other additional information	Yes/No

- (b) In case of availability of any or all of the aforesaid fittings, the examiner shall score out the "No" and tick (/) the "Yes" sign against such fitting. If any of the fitting is not available, he shall score out the "Yes" and tick (/) the "No" sign.
- (c) After permission for transshipment is granted and the vehicle actually leaves the port, the Superintendent (Imports) shall send one copy of the Transshipment Permit along with other documents through registered post to the respective dry port.
- (d) The representative of the Bonded Carrier will bring the transshipment documents to Customer Services Centre, attached with a service coupon.

333. **Goods not permitted for transshipment.**- The following goods mentioned in Notification S.R.O. No.125(l)/83, dated the 12<sup>th</sup> March, 1983, as amended, from time to time, by the Central Board of Revenue, shall not be allowed transshipment to up-country customs port or stations-

- (a) spirits, as defined in Chapter 22 of the First Schedule to the Customs Act, 1969 (IV of 1969);
- (b) dangerous drugs, as defined in the Dangerous Drug Act, 1930 (II of 1930);
- (c) narcotic drugs and psychotropic substances in terms of Headings No.12.07, 13.02, 29.04, 29.22, 29.23, 29.25, to 29.27, 29.35 and 29.42 of the First Schedule to the Customs Act, 1969 (IV of 1969);
- (d) explosive, as defined in the Explosives Act, 1884 (IV of 1884); and
- (e) arms and ammunition and parts thereof, as defined in the Arms Act, 1878 (XI of 1878).

334. **Fixation of seal by Customs staff or authorized person.**- (1) All transport units carrying transshipment goods shall be allowed clearance from the area of delivery on sealing by Customs staff or authorised person except in case of over-dimension cargo, notified heavy cargo and goods to be transhipped by Pakistan Railways.

(2) The container shall be sealed with unbreakable seals with progressive serial number in the presence of designated examining officer at the focal points by the Customs and sealing contractor on first come, first serve basis.

(3) In addition to the above mentioned sealing, a wire seal will be used to hold together the locking bolts of the containers and numbered adhesive tapes will be used on joints where doors of containers close on top and bottoms of the doors and on the hinges.

(4) The open containers and flat bed trailers shall be covered with tarpaulin in sound condition and a cable passed through the eyelet's so as to secure the goods to the satisfaction of the Customs staff and seal shall then be applied to the ends.

(5) The Customs staff or authorised person shall issue a sealing certificate in quadruplicate (Appendix-VI) upon sealing each container in the presence of designated examining officer.

(6) The original copies shall be retained by the person authorized for sealing, the duplicate shall be collected by the concerned examining officer after physical verification that the seal with progressive serial number has been fixed and all entries have been made in the certificate of sealing, the triplicate and quadruplicate copies shall be carried by the driver of the conveyance to the Customs Port or Stations of destination.

(7) Upon safe arrival at the destination, the representative of sealing contractor shall inspect the seal in the presence of representative of Customs to verify the position of the seal.

(8) In case the sealing contractor finds the seal broken or tampered with, the matter shall be reported to the concerned Assistant Collector port or stations of destination with a copy to Collector of Customs (Appraisalment or Port Bin Qasim) for necessary action. Such container shall be de stuffed only in the presence of authorised officer of Customs of the concerned customs port or stations.

**335. Clearance of goods from Karachi Port Trust or Port Bin Qasim.**- (1) The authorized representative after completing formalities relating to the port area and on payment of all the dues or charges to the concerned department shall take the transshipment permit to the concerned shed or plot of the container operator for taking delivery of the consignment.

(2) The carrier shall ensure that no goods having marks and numbers or packages etc., different from the one indicated in the Transshipment Permit and Manifest are loaded for transshipment. In case of any discrepancy, the carrier shall report this matter to the concerned Assistant Collector for further orders.

(3) All conveyance carrying transshipment goods shall invariably be weighed at Karachi Port Trust weigh-bridge and the report of the same be provided in carrier manifest and weight slip be attached with the carrier's manifest. In case there is plus variation upto five percent or five hundred kilograms whichever is less, in the declared weight and the ascertained weight. The transshipment may be allowed subject to the satisfaction of Collector.

(4) Hundred percent weighing and two percent random physical examination to be ordered by Collector of Customs (Appraisalment or Collector Port Qasim) of suspected consignments at the port of transshipment in presence of bonded carrier be allowed and in case of mis-declaration of description or weight, warranted action be initiated.

(5) The carrier shall ensure that goods relating to only one specific customs ports or stations are loaded on one conveyance.

(6) The containers of such cargo shall be loaded on trucks in such a manner that their door sides shall be securely placed against the truck driver's cabin. Similar precautions shall be taken, to the possible extent, in case of containers of bonded cargo transported by Pakistan Railways.

(7) "2x20" containers should be loaded on a conveyance in such a manner that doors of each container face each other. In case of "40" container, the door of the container should face the drivers cabin and in addition the two doors of the container may also be sealed by a single seal.

(8) Transshipment Permit shall be deemed cancelled if the goods are not transhipped to customs port or stations within fifteen days of its issuance.

336. **Manifest of the carrier.**- (1) After taking delivery of goods from Karachi Port Trust and loading thereof on the conveyance, the carrier shall prepare carrier's Manifest (**Appendix-VII**) in quadruplicate for each transport unit.

(2) The carrier shall forward original copy of the manifest to their office at destination for supplying to the concerned officer of the customs port or stations. The duplicate copy of the manifest shall be retained by Customs staff posted at exit gate while allowing removal of the conveyance from that area. Triplicate copy shall be given to the driver of the conveyance who shall hand over the same to the earlier at the customs port or stations of destination. The carrier shall retain the quadruplicate copy for their official use.

(3) On next day from the date of clearance of transshipment goods from Karachi Port Trust, the carrier shall submit customs port or station(s)-wise consolidated manifest (**Annex-VIII**) of consignments to the Import Section who shall enter the particulars in computer for subsequent scrutiny. The carrier shall get this consolidated manifest cleared within twenty days from Import Section certifying that all the consignments covered under the manifest of that period have safely and securely reached and delivered at the concerned customs port or stations.

(4) The import section shall carry out the job of manifest clearance in the computer on daily basis and provide to the concerned Assistant Collector with a list of Transshipment Permits the consignments of which have not been delivered at the customs ports or stations within twenty days.

(5) No further transshipment permit shall be allowed to a carrier till a certificate from customs ports or stations of destination is produced for receipt of earlier consignments transhipped twenty days ago.

337. **Checking of conveyance en route.**- An officer of Customs or Central Excise and Sales Tax, not below the rank of Deputy Superintendent, may, on reasonable suspicion regarding substitution of goods by tampering seals while the conveyance is en route, check that the rivets, locks, seals, and labels of the transport unit are intact. Report of such re-checking shall invariably be sent to Collector (Appraisalment), Karachi or Collector Port Qasim by the concerned Collectorate.

338. **Break down or accident en route.**- (1) In case of any tampering or pilferage or theft or damage caused en route, the carrier shall immediately inform the concerned Assistant Collector for necessary orders. The carrier shall be responsible for the duties and taxes involved and value diminished as a result of such damage notwithstanding any other action which may be taken under the law and this procedure.

(2) The carrier shall bear all expenses incurred on restuffing or repacking of bonded goods pilferage or damaged.

(3) In case the transport unit sustains a mechanical failure or meets with an accident, the carrier shall approach to the nearest officer incharge of Customs, Central Excise and Sales Tax office for witnessing the shifting of goods in another transport unit. The carrier shall shift the transshipment of goods or container in the other transport unit in the presence of the officer authorised by the said office. The officer incharge shall issue a certificate to this effect to be produced by the carrier at the destination. Such shifting or change of vehicle shall be reported by the carrier to the sealing contractor and the authorised officer of customs at the destination for examination of goods.

339. **Procedure at customs port or stations of destination.**- (1) On arrival of transshipment of goods at the customs port or station(s) of destination, the seal of the container or inventory of goods, in case of over-dimension cargo, shall be verified jointly by representatives of customs, carrier and the sealing agency. This verification shall be endorsed on the relevant column of carrier manifest.

(2) In case the seal of the container is found broken or tampered with or over-dimension cargo does not tally with the inventory sheet of Karachi Customs, the matter shall immediately be brought to the notice of Collector concerned and Collector (Appraisalment), Karachi or Customs, Port Qasim, for further action.

(3) Customs examination of container with broken or tampered shall be conducted in the presence of representatives of carrier and sealing contractor who shall sign the report pertaining to shortage, substitution or damaged goods.

340. **Time limit for transshipment of goods.**- (1) All goods for which transshipment permit has been issued will reach the customs port or stations of destination within seven days of the date of issue of transshipment permit.

(2) If there involves unavoidable delay in the transshipment of any goods the carrier shall make a request with specific reason to the concerned Assistant Collector for extension in the prescribed period. This extension shall, however, not be allowed on account of scarcity or non-availability of transport unit to a carrier.

(3) In case where the concerned Assistant Collector finds no cogent grounds for delaying transshipment, the already issued transshipment permit shall be cancelled.

341. **Contravention of this procedure.**- Contravention of any provision of these rules shall be deemed contravention of Chapter VIII of the Rules and sections 32, 121 of the Customs Act, 1969 (IV of 1969) and the carrier shall be liable to penal action under the relevant provisions of section 156 thereof and other relevant rules.

## CHAPTER XV

### WAREHOUSING

**342. Definitions.-** In this chapter, unless there is anything repugnant in the subject or context,-

- (a) "Acts" means the Customs Acts, 1969 (IV of 1969), the Central Excises Act, 1944 (I of 1944), the Sales Tax Act, 1990 and the Income Tax Ordinance 2001;
- (b) "Analysis Certificate" means a certificate issued by the Collector under rule 352
- (c) "bond" means a bond in the form set out in Appendix-II;
- (d) "common bonded warehouse" means a warehouse licensed by the Collector under rule 344 for warehousing customs duty, sales tax, central excise duty or with holding tax, free import of goods primarily meant for manufacture of finished goods by the Small & Medium Enterprises or indirect exporters;
- (e) "indirect exporter" means a manufacturer or supplier of goods or articles which are to be used as input for export;
- (f) "input goods" means all goods, except polyester staple fibre, required for the manufacture of goods meant for export, such as raw materials, accessories, sub components, components, sub-assemblies, assemblies and includes unrecorded media for development of software and recorded software used as tools for development of software as approved by the Collector in the Analysis Certificate;
- (g) "licensee" means a person or firm to whom a license is granted under rule 344;
- (h) "manufacture" means any process incidental or ancillary undertaken in the manufacturing of finished goods under this chapter;
- (i) "manufacturing bond" means a bonded warehouse, having manufacturing facility, licensed by the Collector under rule 344;
- (j) "manufacturer-cum-exporter" means any person or firm registered under the Sales Tax Act, 1990 as a manufacturer-cum-exporter;
- (k) "private bonded warehouse" means a warehouse licensed by the Collector under section 13 of the Customs Act, 1969 (IV of 1969);
- (l) "public bonded warehouse" means a warehouse licensed by the Collector under section 12 of the Customs Act, 1969 (IV of 1969);
- (m) "Small and Medium Enterprises" means an export unit having export quantum upto two and half millions US dollars per annum;
- (n) "vendor" means a person who is registered under the Sales Tax Act, 1990, and to whom goods are provided by the licensee for further manufacture of goods; and
- (o) "warehouse" means a common bonded warehouse, a manufacturing bond, a private bonded warehouse or a public bonded warehouse licensed by the Collector.

**343. Licensing.-** (1) Any person or firm desirous of operating a warehouse shall apply to the Collector in the form set out in Appendix-I to this chapter along with the following documents, namely:-

- (a) the site plan of the proposed warehouse indicating the location of the premises and the details of the total area, covered area and the area proposed to be utilized for storing the warehoused goods and manufacturing area and separate storage areas for manufactured goods, factory rejects and wastages, in case of a manufacturing bond;

- (b) national tax number certificate;
- (c) banker's certificate, directly forwarded by the bank to the Collector in a sealed envelope, regarding financial transactions of the applicant during the last two years;
- (d) memorandum and Articles of Association in the case where the applicant is registered under the Companies Ordinance, 1984 ( XLVII of 1984), or partnership deed if it is a partnership firm;
- (e). copy of the national identity card of owner and directors of the company;
- (f) a general bond in the form set out in Appendix-II;
- (g) lease or tenancy agreement with the written permission from the landlord to use the premises as a warehouse for a period of at least three years;
- (h) certificate from supplier of fire fighting equipment installed in the premises regarding its validity date;
- (i) pay order in favour of the Collector equal to the establishment charges, if leviable under rule 349;
- (j) comprehensive insurance policy covering all risks such as fire , burglary, riots, strikes, malicious damage and allied perils, issued by an insurance company having paid up capital not less than Rs. 40 millions, registered with the Controller of Insurance, Ministry of Commerce, in the sum equal to the maximum face value of proposed license, covering the total amount of the customs duties, central excise duty, sales tax and any other tax leviable on the imported goods or locally procured goods, in respect of a manufacturing bond, to be warehoused;
- (k) an undertaking by an insurance company duly approved by the Controller of Insurance, Ministry of Commerce, on the stamp paper undertaking that-
  - (i) no change whatsoever shall be made in the insurance policy issued, without prior permission by the Collector;
  - (ii) full premium under the aforesaid insurance policy has been duly received;
  - (iii) in case the licensee does not make the required stock declaration in time the company shall immediately inform the Collector; and
  - (iv) breach of warranty by the licensee or non-compliance or omission of any nature by the licensee shall not prejudice any claim lodged by the Collector;
- (l) recommendations of the relevant representative Trade Association or Chamber of Commerce and Industry or Export Promotion Bureau; and

(m) details of the type of machinery installed, in case of manufacturing bond.

(2). On receipt of an application along with the documents prescribed in sub-rule(1), the Collector after such verification as he deems necessary, may issue a license within seven days of such verification, to the applicant to operate a warehouse.

(3). The verification under sub rule(2) shall be carried out within seven working days of the receipt of complete application along with all required documents except where the applicant is himself responsible for the delay.

**344. Cancellation of License.-** The license may be cancelled by the Collector on conviction of the licensee for any offense under any of the Acts or non-utilization of the license during the last twelve months, or for violation of any of the conditions specified in the license or on the request, in writing, by the licensee.

**345. Suspension of License.-** (1) Pending consideration whether a license be cancelled under rule 345, the Collector may suspend the license if he is of the opinion that it is expedient to do so and for the reasons to be recorded, in writing, thereof by him.

(2) In a case referred to in sub-rule (1) the reasons to show cause shall be communicated to the licensee within a week of such suspension.

**346. Revalidation or revival of license.-** The license shall be issued for a period of three years and the same shall stand revalidated for a further period of up to three years by the Collector on the request of the licensee provided the Collector is satisfied that no action under the Acts is pending against the licensee and the licensee has duly submitted a revalidated insurance policy for a further period of three years along with a pay order for establishment charges, if leviable under rule 349, and the changes, if any, in the documents furnished under rule 344.

**347. Transfer of ownership or title.-** The licensee shall not be allowed to transfer the ownership or title of the warehouse unless all outstanding customs duty, central excise duty, sales tax and income tax are paid and all other liabilities are discharged.

**348. Establishment charges etc.-** Establishment charges at the rate as fixed by the Collector shall be payable by the licensee on annual basis for issuance, revival or revalidation of the license:

Provided that no fee or establishment charges shall be payable for a manufacturing bond.

**349. Premises of the warehouse.-** (1) The licensee shall either own the premises of the warehouse (hereinafter called the premises) or have a lease thereof in his name for the period for which the license is sought to be issued.

(2) The premises shall have clearly ear-marked the area for storage of imported goods.

(3) In case of a manufacturing bond, the manufacturing area and separate stores of locally procured input goods, finished goods, rejects and waste, shall be clearly ear-marked in the premises.

(4) The premises shall be on an independent area having an independent entry or exit from a public area, having no other entry or exit and independent of such premises which is not bonded under this chapter.

Provided that in exceptional circumstances, to be explained by the licensee, in writing, the Collector may approve the premises otherwise with or without any conditions or restrictions as he

may deem fit to impose.

**350. Warehousing Period.-** (1) The warehousing period for a public or a private bonded warehouse shall be the same as provided in section 98 of the Customs Act, 1969 (IV of 1969):

Provided that Soyabean oil falling under PCT No.15.07 of the First Schedule to the Customs Act, 1969 (IV of 1969 ) can be kept in the warehouse for one hundred and eighty days:

Provided further that ships store and aircrafts store may be kept in the bonded warehouse for a period of two years without payment of surcharge chargeable under section 98 of the Customs Act, 1969 (IV of 1969).

(2) The goods imported by duty free shops licensed under the Customs Act, 1969 (IV of 1969) for sale to passengers against their baggage allowances and to other entitled persons can be kept in the bonded warehouse for a period of two years from the date of in-bonding thereof without payment of penal surcharge leviable under section 98 of the Customs Act, 1969 (IV of 1969).

(3) The warehousing period for a private or public bonded warehouse shall start from the date of admission of goods into the warehouse and not from the date of filing of bill of entry.

(4) Input goods imported or procured locally by a manufacturing bond licensee shall be consumed within a period of three years from the date of filing of bill of entry or procurement of locally purchased goods.

(5) For a common bonded warehouse, the licensee shall supply the input goods to the Small and Medium Enterprises and other exporters within a period of three years from the date of filing of bill of entry thereof without payment of penal surcharge leviable under section 98 of the Customs Act, 1969 (IV of 1969 ).

(6) No refund of duty and taxes shall be payable to importer if duty paid goods are damaged, deteriorated or destroyed during the period of storage after payment of duty and taxes.

(7) The calculation of surcharge, if chargeable under section 98 of the Customs Act, 1969 (IV of 1969), shall be made on the basis of duty and taxes on the into bond bill of entry, when goods are entered into the warehouse, without taking into account any concessionary rate of duty applicable at the time of ex-bonding of the goods and the fact that goods will be re-exported under a bill of export.

**351. Analysis Certificate for goods to be manufactured in a manufacturing bond.-**

(1) The licensee shall apply to the Collector, within seven days of issuance of manufacturing bond license, for issuance of an Analysis Certificate as set out in Appendix-III showing the input and output ratio of input goods vis a vis finished goods along with wastages.

(2) The Collector or the officer authorized by him in this behalf, shall after such verification as he deems necessary, issue an Analysis Certificate within seven days of receipt of such application, showing the actual quantity of input goods used and wastage occurred in the manufacture of one unit of finished goods.

(3) One copy of the Analysis Certificate shall be given to the licensee and one copy shall be retained in the Custom House.

(4) Analysis Certificate shall not be required for every consignment or input goods if the finished goods are the same for which Analysis Certificate has already been issued. However, a separate Analysis Certificate shall be applied for and issued for every new finished goods.

(5) In case of expensive samples such as leather jackets or garments, etc. instead of complete finished goods, 6" x 6" piece of leather or lining material, a button or a piece of thread or a three inches long zipper etc. may be retained by the Collector for the purpose of issuance of Analysis Certificate.

**352. Procurement, manufacture, export and removal of goods by a licensee of a manufacturing bond.-** (1) The input goods for production of finished goods according to the specification approved in the Analysis Certificate shall be procured by the licensee of a manufacturing bond in any of the following manners, namely:-

- (i) the input goods may be imported by the licensee without payment of custom duty, central excise duty and sales tax after declaring on the bill of entry that input goods are being imported under manufacturing bond for manufacture of export goods;
- (ii) the input goods produced from the local exciseable unit may be procured by the licensee without payment of central excise duty against AR-3 or any other rule for the time being in force;
- (iii) the sales taxable goods meant for further processing shall be supplied to the licensee of the manufacturing bond against a tax invoice after payment of sales tax and the licensee shall be entitled for refund of input tax credit in accordance with the Sales Tax Refund Rules, 2000; and
- (iv) the licensee may procure duty paid input goods manufactured locally for production of finished goods and the licensee shall be entitled for payment of duty draw back and rebate of central excise duty worked out on the basis of standard duty drawback notifications on the f.o.b. value of export provided that the amount of duty drawback and rebate of central excise duty shall be reduced by the proportionate duty amount, applicable at current rates, on the quantity of used duty free input goods imported or procured locally, as mentioned in the respective Bill of Entry or AR-3 in the list of items in respect of which duty drawback and rebate is allowed.

(2) The record of input goods received, manufactured and exported shall be maintained in the format as set out in Appendix-IV to this chapter.

Provided that one copy in the form of monthly return shall be submitted to the Collector before the tenth day of the following month.

(3) The export of finished goods shall be made against the bill of export prepared by the licensee of manufacturing bond and endorsed as " Export from Manufacturing Bond ".

(4) The licensee of manufacturing bond may exercise his option to get the finished goods meant for export examined by an official of customs either in the manufacturing bond or at the Port and quadruplicate copy of the bill of export shall bear the examination report of the official of customs accordingly.

(5) Export of goods manufactured under this chapter shall not be permissible to any

country by land routes.

(6) Removal of finished goods for home consumption on filing of bill of entry may be allowed subject to the limitations and restrictions provided in the Import Policy Order for the time being in force on payment of duties and taxes leviable thereon, up to forty per cent of the annual production of the manufacturing bond:

Provided that in case of engineering goods and leather footwear in the first three years up to seventy five per cent and forty per cent for subsequent years of their annual production in the manufacturing bond may be removed for home consumption.

(7) For the purpose of removal of finished goods for home consumption, normal value for the purpose of assessment of customs duty shall be the sum total of the value of input goods procured under clauses (i), (ii) and (iii) of sub rule (1) and value of supply for the purpose of assessment of sales tax shall be taken in accordance with clause (46) of section 2 of the Sales Tax Act, 1990.

(8) The licensee of a manufacturing bond may remove input goods or semi-finished goods out of his premises for partial manufacture or processing by the vendors after intimating the Collector or the officer authorised by him, in this behalf, in the form as set out in Appendix-V to this chapter.

Provided that in case the manufacturing process performed by the vendor is liable to central excise duty, the processed goods shall be returned to the manufacturer in such manner as if these are exported without payment of central excise duty.

Provided further that the finished goods may be removed directly for export from the vendor to the customs-port of exit.

(9) The factory rejects or finished goods not conforming to the export standards shall be allowed disposal in the local market as per provisions of the Import Policy Order for the time being in force after the filing of a bill of entry for home consumption by the licensee:

Provided that the factory rejects shall be allowed removal by an officer of customs not below the rank of an Assistant Collector, at the appraised value and customs-duty, central excise duty and sales tax shall be levied as if it had been imported into Pakistan in that condition.

**353. Procedure in respect of a common bonded warehouse.-** (1) For import of input goods into a common bonded warehouse a bill of entry shall be filed as per procedure applicable for clearance into the public bonded warehouses under the Customs Act, 1969 (IV of 1969).

(2) The licensee shall maintain a serially numbered register of all the input goods imported and the goods supplied to Small and Medium Enterprises, direct and indirect exporters, in the form set out in Appendix-VI to this chapter. Duplicate of the same record shall be maintained by the Custom House which shall be checked and authenticated by the Assistant Collector of Customs, in charge of the common bonded warehouse, on quarterly basis.

(3) The licensee shall issue four copies of the record referred to in sub-rule (2). The first and third copy of which shall be issued to Small and Medium Enterprises, or indirect exporter, as the case may be who shall maintain record of receipts in the relevant columns of Appendix-VI. The second copy shall be sent to the Collectorate of Customs with whom the licensee is registered. Small and Medium Enterprises, or indirect exporter shall attach the third copy with the bills of export or delivery order at the time of exportation of finished goods or their supply to indirect exporter, as a proof of supply or export, as the case may be. The fourth copy shall be retained by the licensee for his record.

(4) After the goods have been duly exported by Small and Medium Enterprises or direct exporter, as the case may be, the third copy shall be authenticated to the effect that the goods mentioned in the delivery order have been duly exported and the same shall be sent to the licensee as well as to the Assistant Collector of Customs in charge of the common bonded warehouse;

(5) The licensee shall provide proper accommodation to the officer in charge of the common bonded warehouse and all expenses incurred thereon shall be borne by the licensee.

(6) Removal of input goods to the Small and Medium Enterprises, indirect and direct exporters shall be made a per procedure specified in this behalf by the Collector.

**354. Remission of custom-duty, central excise duty and sales tax to a licensee of a manufacturing bond or a common bonded warehouse.-** Subject to the satisfaction of the Collector, the customs-duty, central excise duty and sales tax, if any, may be remitted in full or in part, as the case may be in the following cases, namely:-

- (a) when the goods are damaged or destroyed by unavoidable circumstances or for causes beyond the control of the licensee; or
- (b) when the wastage of input goods, as determined in the Analysis Certificate, is destroyed; or
- (c) when goods procured are bona fide samples drawn under this sub-chapter or samples for study, testing or design; or
- (d) when the input goods or finished goods that are rendered unfit for consumption or sale, are destroyed in the manner as determined by the Collector.

**355. Removal of raw-materials for the manufacture of export goods by manufacturer-cum-exporters from the warehouses without payment of duty and taxes etc.-**

(1) Any manufacturer-cum-exporter having an export order or contract in his favour for the supply of goods to a foreign importer may procure duty and tax free goods from bonded warehouse licensed under this chapter, for further manufacture of goods meant for export.

(2) He shall apply to the Collector under whose jurisdiction the warehouse is located in the form set out in Appendix-V along with an application for issuance of an Analysis Certificate in the form set out in Appendix-III showing the input or output ratio of input goods vis-a-vis the finished goods along with wastage:

Provided that in case of finished goods in respect of which input or output ratio referred above has already been determined and Form 'S' issued by the Board or an Analysis Certificate under rule 352 has been issued, the determination of this input or output ratio shall not be undertaken by the concerned Collector.

(3) The application as specified in sub-rule 2 shall be accompanied by an indemnity bond along with a post-dated cheque binding himself for abiding by the required conditions and payment of government dues and penalties, in case of default, in the form set out in Appendix-VII for the leviable amount of duties and taxes.

(4) After the determination of the input or output ratio as specified in sub- rule 2, the Collector may allow the manufacturer-cum-exporter to procure goods from the warehouse without payment of duties and taxes.

(5) Under these rules, the Collector may allow removal of raw material from more than one bonded warehouses. A separate application and procedure as prescribed in sub-rule 2 shall be followed in respect of each warehouse.

(6) In case when such removal of goods is allowed to a manufacturer-cum-exporter under the rules, name and the address of such exporter along with other particulars together with claim under this chapter shall also be mentioned on all the copies of ex-bond bill of entry.

(7) Owner of the warehouse will maintain a certified copy of bill of entry of such removal made to manufacturer-cum-exporters together with a master register in the form set out in Appendix-VI.

(8) Owner of the warehouse shall furnish a copy of records of all sales made to each manufacturer-cum-exporter to Collector in the form of a return under his seal and signature duly verified by the Customs Officer in charge of warehouse on a quarterly basis.

(9) The manufacturer-cum-exporter shall maintain the record of goods procured, manufactured and exported in the form set out in Appendix-IV.

(10) The export of finished goods shall be made against the bill of export prepared by the exporter. Such bill of export shall be endorsed "Export made partially or wholly from goods procured from warehouse".

(11) Export of Goods manufactured under this rule shall not be permissible to any country by land routes.

(12) The goods procured from warehouse will be manufactured and exported within a period of six months from the date of filing the ex-bond bill of entry under the rules:

Provided that, this period may be further extended for another period of six months by the Collector and upon an application to this effect having been received from the exporter showing sufficient cause for this extension. If the goods are not exported within the stipulated period, the indemnity bond along with the post-dated cheque shall be enforced or encashed by the Collector under the provisions of section 202 of the Customs Act, 1969 (IV of 1969) besides any penal action at his discretion.

(13) Export under the rule shall be deemed to have been made on the realization of foreign exchange as shown on Bank Credit Advice issued in accordance with the State Bank of Pakistan's regulations for the time being in force.

(14) The indemnity bond along with the post dated cheque will only be discharged after the conditions as specified in sub-rule 13 have been fulfilled.

**356. Bond to bond transfer.-** (1) The bond to bond transfer of warehoused goods may be allowed by the Collector against an indemnity bond as set out in Appendix- VII to this chapter on submission of an application, by the licensee, as set out in Appendix- V to this chapter.

(2) The transfer, in respect of manufacturing bond, of input goods for getting the same processed in another manufacturing bond or in any other unit located in the Export Processing Zone may be allowed by the Collector.

(3). In respect of a manufacturing bond, a licensee shall be allowed by the Collector to sell the warehoused goods to another licensee within the validity period of the seller subject to such

extension as the Collector may allow from the date of importation or purchase.

(4) A licensee of a manufacturing bond, purchasing the input goods, shall consume the same within the remaining period of consumption subject to such extension as the Collector may allow from the date of original importation or as extended from time to time.

Explanation.- For the purpose of this rule, the expression "warehoused goods" includes the goods manufactured from input goods by the seller under bond, whether in semi-processed, processed, semi-finished or finished state, which are used by a licensee purchasing such goods for the manufacture of a product for export under this chapter.

357. **Re-export of warehoused goods.-** (1) The licensee of a warehouse may be allowed by an officer not below the rank of an Additional Collector of Customs to re-export the warehoused goods in their original and unprocessed form within three years of their import subject to the conditions, limitations and restrictions of the Acts, Import Policy Order and Export Trade Control Order for the time being in force.

(2) Application for re-export of warehoused goods shall be made by the licensee on the form as set out in Appendix-VIII to this chapter.

358. **Unaccounted goods of a Warehouse.-** If any licensee fails to give proper account of the warehoused goods, input goods or finished goods to the satisfaction of an officer of customs not below the rank of an Assistant Collector, the licensee shall pay on demand an amount equal to the customs duty, central excise duty, sales tax and income tax leviable thereon as if they were imported and used for home consumption and shall also be liable to penalties imposed for such violation under the Acts.

359. **Short landing notice.-** The licensee of a warehouse shall submit the short landing of goods notice in writing to an appropriate officer of customs, not below the rank of Assistant Collector, within a week from date of warehousing of the goods or before filing the first ex-bond bill of entry whichever is earlier.

360. **Last ex-bond bill of entry.-** The last ex-bond bill of entry shall be filed by the importer for removal of a minimum of 20% goods mentioned in the into-bond bill of entry in respect of warehoused goods.

361. **Stock taking of goods lying in a warehouse .-** An appropriate officer of customs, authorized by the concerned Assistant Collector of Customs, shall conduct stock taking and detailed audit of a warehouse as and when so directed .

362. **Maintenance of record.-** The licensee of warehouse shall maintain proper record of all warehoused goods in the manner as prescribed in the Acts or the rules made thereunder or by the Collector.

363. **Switching over to the provisions of this chapter.-** (1) All the existing licensees of warehouses shall be deemed to have adopted this chapter and such licenses shall be deemed to have been issued under this chapter till the validity of existing licenses already issued.

(2) All liabilities of licensees referred to in sub-rule (1) shall be deemed to be their liabilities under this chapter.

GOVERNMENT OF PAKISTAN  
COLLECTORATE OF CUSTOMS

APPLICATION FORM FOR LICENSE OF A WAREHOUSE.

I/We intend to operate a private bonded warehouse / public bonded warehouse / common bonded warehouse / manufacturing bonded warehouse ( strike out the irrelevant) in the name and style of \_\_\_\_\_. It is requested that a license for \_\_\_\_\_ bonded warehouse may be granted to me / us.

A. GENERAL INFORMATION.

1. Name of the warehouse \_\_\_\_\_
2. Address: \_\_\_\_\_  
\_\_\_\_\_
3. N.T.N. \_\_\_\_\_
4. Sales Tax Registration No. (if required) \_\_\_\_\_
5. Status of Business: Sole Proprietorship, Partnership, Company.  
(Tick the relevant).
6. Telephone , Fax and E-mail \_\_\_\_\_  
\_\_\_\_\_
7. Name of the directors with NTN & NIC No.
  - i. Name \_\_\_\_\_ ii. Name \_\_\_\_\_  
N.T.N. \_\_\_\_\_ NTN \_\_\_\_\_  
NIC No \_\_\_\_\_ NIC No. \_\_\_\_\_
  - iii. Name \_\_\_\_\_ iv. Name \_\_\_\_\_  
N.T.N. \_\_\_\_\_ NTN \_\_\_\_\_  
NIC No. \_\_\_\_\_ NIC No. \_\_\_\_\_
8. Maximum face value of the dutiable goods to be stored / manufactured in the proposed warehouse. \_\_\_\_\_
9. Please give the following information, if applicable, and write " Not Applicable", if otherwise.
  - i. Maximum value of the imported goods \_\_\_\_\_  
/ input goods:
  - ii. Total storage area for imported goods \_\_\_\_\_  
/ input goods:
  - iii. Nature, type and value of goods to be imported: \_\_\_\_\_
  - iv. Nature, type and value of local \_\_\_\_\_

sales taxable goods.

- v. Nature, type and value of local excisable goods. \_\_\_\_\_
- vi. Nature, type and value of goods to be manufactured : \_\_\_\_\_
- vii. Total value of goods exported in the last two financial years. \_\_\_\_\_
- viii. What other business the applicant is engaged in, give detail of sister concern, if any.  
\_\_\_\_\_  
\_\_\_\_\_
- ix. Whether the applicant has ever availed the facility of any kind of bonded warehouse, if so give details:  
\_\_\_\_\_  
\_\_\_\_\_
- x. Whether the license of the applicant ever revoked or the licensee ever penalized under any provisions of the Acts.  
\_\_\_\_\_  
\_\_\_\_\_
- xi. Whether the goods intended to be manufactured in the warehouse fall within any category of Textile quotas, if so please indicate the category ( description & number ) alongwith country:  
\_\_\_\_\_
- xii. Please indicate the banks/branches of banks with which the business will be carried in connection with the proposed warehouse.  
\_\_\_\_\_  
\_\_\_\_\_

**B. UNDERTAKING.**

- 1. I / We hereby declare that the information furnished by me/us is true to the best of my/our knowledge and belief.
- 2. I/We would agree to abide by any and specific conditions as may be laid down from time to time.
- 3. I/We also agree to abide by any and specific conditions as may be laid down from time to time.
- 4. I/We also agree to inform the Collector or any Officer authorized in this behalf, of any change in the information provided in this application.

5. I/We have enclosed all documents required under sub-rule (1) of rule 2.

Date: \_\_\_\_\_

Signature of the Applicant \_\_\_\_\_

Diary No. \_\_\_\_\_

Date: \_\_\_\_\_

C. Remarks of Bond Officer.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Signature: \_\_\_\_\_ Name: \_\_\_\_\_

Date: \_\_\_\_\_

D. Remarks of Assistant Collector of Customs (Bond)

\_\_\_\_\_  
\_\_\_\_\_

Signature: \_\_\_\_\_ Name: \_\_\_\_\_

E. Orders of Collector: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Name: \_\_\_\_\_

F. Date of Issue.	_____
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Date of Expiry.	_____
-----------------	-------

G. Revalidated for 3 years.

FIRST  
REVALIDATION.

SECOND  
REVALIDATION.

THIRD  
REVALIDATION.

Date \_\_\_\_\_

Date \_\_\_\_\_

Date \_\_\_\_\_

Signature \_\_\_\_\_

Signature \_\_\_\_\_

Signature \_\_\_\_\_

APPENDIX-II  
[See rule 344(1)(f)]

GOVERNMENT OF PAKISTAN  
COLLECTORATE OF CUSTOMS

**BOND**

I/we M/s. \_\_\_\_\_,  
jointly and severally bound to the President of Pakistan in the sum equal to the Rs.  
\_\_\_\_\_ (Rupees \_\_\_\_\_ only ) to be paid to the President of  
Pakistan for which we jointly and severally bind ourselves and our legal representatives.

The conditions of this bond are that:-

If M/s. \_\_\_\_\_,  
or their legal representatives shall observe all the provisions of the Acts, and the rules in  
respect of such goods to be observed by the owner of the warehouse goods and by persons  
obtaining permission to warehouse goods under the provisions thereof.

And if the said M/s. \_\_\_\_\_, or  
their legal representatives shall pay to the appropriate officer of Customs at the Custom House,  
\_\_\_\_\_ all dues, rent, surcharge or other lawful charges on the goods, which shall be  
demanded on the said goods or on account of penalties incurred in respect of them, within the  
prescribed period or within such further time as the Central Board of Revenue or the Collector may  
allow in this behalf together with surcharges on every such sum at the discretion of the appropriate  
officer.

And that the establishment charges, if payable under the rules, for the year will  
be deposited in advance at the time of renewal and will be subjected to review by the  
Collector from time to time.

And that the amount demanded as a result of short recoveries discovered by the  
audit at a later stage will be deposited on receipt of notice thereof.

And if within the terms so fixed or allowed, the said goods or any portion  
thereof having being removed from the said warehouse for the home consumption or re  
-exportation by sea, land or air, the full amount of all duties and taxes, warehouse dues, rent or  
other lawful charges, penalties and surcharges demandable as aforesaid shall be first paid on  
the whole of the said goods. This obligation shall be void.

Otherwise on breach or failure in the performance of any part of this condition  
the same shall be in full force.

Signature and Seal: \_\_\_\_\_  
Name: \_\_\_\_\_  
N.I.C. No: \_\_\_\_\_  
NTN: \_\_\_\_\_

Witnesses.

1. \_\_\_\_\_  
\_\_\_\_\_

2. \_\_\_\_\_

APPENDIX-III  
[ See rule 352 & 356(2)]  
GOVERNMENT OF PAKISTAN  
COLLECTORATE OF CUSTOMS

ANALYSIS CERTIFICATE

No. \_\_\_\_\_ Date \_\_\_\_\_

1. Name and address of the warehouse/manufacturer-cum-exporter.  
\_\_\_\_\_
2. Sales Tax Registration No. \_\_\_\_\_
3. Detailed specifications of the finished goods to be manufactured  
\_\_\_\_\_  
\_\_\_\_\_
4. Details of the input goods to be used for the manufacture  
of the finished goods.  
\_\_\_\_\_  
\_\_\_\_\_

S.No.	Input Goods.	Per unit requirement	Wastage.
(i)			
(ii)			
(iii)			
(iv)			
(v)			
(vi)			
(vii)			
(viii)			
(ix)			
(x)			

5. Average per unit cost of input goods. \_\_\_\_\_
6. Average incidence of duties and taxes. \_\_\_\_\_
7. Average per unit value of finished goods. \_\_\_\_\_
8. Any special instruction  
\_\_\_\_\_

Prepared by:  
Signature and seal

Countersigned by:  
Signature and seal

APPENDIX-IV  
[See rule 353(2) and 356(9)]

**GOVERNMENT OF PAKISTAN  
COLLECTORATE OF CUSTOMS,**

**ITEMWISE RECORD/ RETURN OF INPUT GOODS PROCURED,  
MANUFACTURED AND EXPORTED DURING THE MONTH  
OF \_\_\_\_\_, 20\_\_\_\_\_**

Name & address: \_\_\_\_\_ License No./  
Sales Tax Registration No. \_\_\_\_\_

Opening Balance on 1st day of month.	B/E No./ AR-3 No./ Sales tax invoice No./ purchase receipt No. & date.	Quantity of each item received.	Value of each item.	Rate of duty/sales tax on each item	Total duty /taxes involved.	Country of origin / Central Excise License No. Sales tax Registration No./ Name of warehouse from whom received.
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Input goods removed for manufacture of finished goods.	Quantity of goods manufactured.	Quantity & value of finished goods exported.	Bill of export No. & date.	Quantity of factory rejects.	Quantity of wastage	Quantity of goods removed for home consumption or returned by vendor.	Closing balance of input goods and manufactured goods on the last day of month.
(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)

Signature : \_\_\_\_\_

Name and Designation: \_\_\_\_\_

N.I.C No. \_\_\_\_\_

Verified by the Customs Officer Incharge of the Bond.

Signature:

Name & Designation:

APPENDIX-V  
[See rule 353(8), 356(2) and 357(1)]

**GOVERNMENT OF PAKISTAN  
COLLECTORATE OF CUSTOMS**

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**APPLICATION FOR TRANSFER OF GOODS FROM A WAREHOUSE TO ANOTHER  
WAREHOUSE/VENDOR/MANUFACTURER-CUM-EXPORTER.**

To,  
The Collector,  
Collectorate of Customs,  
Custom House \_\_\_\_\_.

I/we, M/s \_\_\_\_\_  
intend to transfer the following goods from \_\_\_\_\_  
(Name, address & license No. of the warehouse)  
to \_\_\_\_\_  
(Name, address & license No. of the warehouse/vendor/manufacturer-cum-exporter)  
for the purpose of \_\_\_\_\_

Description	B/E / AR-3 / Sales Tax invoice/purchase receipt No. & date	Quantity	Value in Rs.	Total Value (per unit)	Duty & taxes rate (item-wise)	Total duty & taxes involved.	Indemnity Bond No. & Date.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Nature of further processing, if required.	Date on which transfer is required.	Date on which goods will be retrieved / exported.	Extent of value addition, if any.
(9)	(10)	(11)	(12)

Signatures with date \_\_\_\_\_ Signature with date \_\_\_\_\_  
Name & Designation \_\_\_\_\_ Name & Designation \_\_\_\_\_  
of Consignor \_\_\_\_\_ of Consignee \_\_\_\_\_

APPENDIX-VI  
[See rule 354(2), 354(3) and 356(7)]

**GOVERNMENT OF PAKISTAN  
COLLECTORATE OF CUSTOMS**

---

**RECORD OF GOODS ISSUED FROM A WAREHOUSE AND RECEIVED  
BY Small and Medium Enterprises'S /DIRECT & INDIRECT EXPORTER /  
MANUFACTURER-CUM-EXPORTER/VENDOR.**

Name of the warehouse. \_\_\_\_\_ License No. \_\_\_\_\_

Input goods issued from a warehouse.						Input goods received by SME/indirect exporter / manufacturer-cum- exporter/vendor.			
Opening as on 1st day of the month.	B/E No. and date.	IGM No.	Item- wise quantit y.	Items wise value.	Asses sed duty on each item.	Quantit y of each item.	Value of each item.	Duty and taxes involved .	Balanc e as on the last day of month.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

<p>First and third copy: for Small and Medium Enterprises or exporter.</p> <p>Second copy: for Collectorate of Customs.</p> <p>Fourth copy: for the licensee of warehouse</p>	<p>Signature of Licensee _____</p> <p>Name _____</p> <p>Signature of Small and Medium enterprises/exporter _____</p> <p>Name of Small and Medium Enterprises/exporter _____</p> <p>Name and signature of Customs Officer in charge of the warehouse _____</p> <p>Date _____</p>
---	---

**GOVERNMENT OF PAKISTAN  
COLLECTORATE OF CUSTOMS,**

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**ON APPROPRIATE STAMPED NON-JUDICIAL PAPER  
INDEMNITY BOND.**

\_\_\_\_\_ This deed of indemnity is made on the \_\_\_\_\_ day of \_\_\_\_\_  
20\_\_\_\_ between M/s. \_\_\_\_\_ who have  
registered office at \_\_\_\_\_ ( hereinafter called the licensee  
which means and includes their successors, administrators, executors and assignees) of the

one part, and President of Pakistan through the Collector of Customs \_\_\_\_\_  
(hereinafter called " the Collector ") of the other part:

Whereas , the Collector has allowed us to remove goods in bond, we shall pay on demand all duties, taxes, repayment, rebates and refunds, not levied or paid under the rules, on the procurement of warehoused goods which are not accounted to the satisfaction of the Collector and to pay any penalties imposed by the Collector /adjudicating officer for violation of these rules or the Acts;

NOW, THESE PRESENT WITNESS that in pursuance of this BOND the licensee M/s. \_\_\_\_\_ hereby agree to indemnify the said Collector for loss of revenue to the extent of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) and also against costs and expenses which may be incurred by the Collector in recovery of the above amount of revenue.

It is further, agreed that the above amount may be recovered as an arrears of land revenue under sub-section (2) of section 202 of the Customs Act, 1969 (IV of 1969), if the licensee fails to abide by any condition laid down in the Customs Rules, 2001;

IN WITNESS WHEREOF the parties hereto have put their respective hands and seals on the day above written.

(1) M/s. \_\_\_\_\_  
( Address )

(2) \_\_\_\_\_

( Name and permanent address)

for and on behalf of the President

**WITNESSES**

1. \_\_\_\_\_  
( Signature, name, designation, full address and N.I.C. No. )

2. \_\_\_\_\_  
(Signature, name, designation, full address and N.I.C. No.)

Note. (1) The witnesses should be government servants in BPS-16 or above, or Oath Commissioner, Notary Public or an Officer of a Scheduled Bank.

(2) This bond should be based upon proper collateral security in the shape of NIT units, Defence Saving Certificates, Khas Deposit Certificates, Bearer Bonds and such

other securities which banks generally accept for extending credit.

APPENDIX-VIII

[ See rule 358(2)]

**GOVERNMENT OF PAKISTAN  
COLLECTORATE OF CUSTOMS**

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**APPLICATION FOR RE-EXPORT OF IMPORTED GOODS IN  
THEIR ORIGINAL AND UNPROCESSED FORM.**

The Collector,  
Collectorate of Customs,  
\_\_\_\_\_.

I/We, M/s. \_\_\_\_\_  
licensee vide license type \_\_\_\_\_ and No. \_\_\_\_\_  
dated \_\_\_\_\_ intend to re-export the imported warehoused goods  
in their original and unprocessed form under rule 358(2) of this chapter.

The details are given below:-

- (1) Description of goods.
- (2) Quantity of goods to be re-exported.
- (3) Value of goods to be re-exported.
- (4) Period of retention for the said goods.
- (5) DETAILS OF IMPORTS.
  - (i) When the goods were imported.  
(give date, B.E. No. and IGM No.).
  - (ii) How much (specify the quantity) of  
goods as 5(i) above were utilized/ex-bonded.

**UNDERTAKING:**

1. I/We hereby declare that the information furnished by me/us is true to the best of my/our knowledge and belief.
2. I/We would produce further documentary evidence in support thereof if and when called for.
3. I/We also agree to abide by any such specific conditions as may be laid down from time to time.
4. I/We also agree to inform the Collector or any officer authorized in this behalf of any change in the information provided in the application.

Date \_\_\_\_\_

Signature of applicant.

## CHAPTER XVI

### LANDING AND CLEARING OF PARCELS RULES

364. The landing and clearing of parcels and other mails shall be made at the Foreign Parcel Department of the General Post Office at Islamabad, Lahore, Sialkot, Multan, Faisalabad, Peshawar and Quetta.

365. The boxes or bags containing the parcels shall be appropriately labeled (e.g. "Postal Parcels", "Colis Postaux", "Parcel Post" and "Parcel Mail") and where so labelled shall be allowed to land and pass either with or separately from the regular mails, at the Foreign Parcels Department or General Post Offices mentioned in rule 365.

366. The Postmaster shall, on receipt of the parcel mail, hand over to the officer of customs: -

- (a) a memorandum showing the total number of parcels received by that mail from each country of origin;
- (b) parcel bills (in triplicate) in the form approved by the Collector of Customs or the sender's declaration;
- (c) any other relevant documents that may be required for the preparation of the parcel bills by the Customs Department; and
- (d) the relative customs declarations and dispatch number, if any.

367.(1) On receipt of the documents mentioned in rule 366, the officer of customs shall scrutinize the particulars given therein and shall record and endorse on the declarations or parcel bills in respect of all parcels which are required to be detained for examination either for want of necessary particulars or defective description of suspect mis-declaration or under-valuation of contents.

(2) The officer of customs shall assess the remaining parcels by showing the rates of duty and sales tax on the declaration or parcel bills, as the case may be, and when any invoice, document or information is required for such assessment whereby the value, quantity or description of the contents of a parcel can be ascertained, he may call upon the addressee to produce or furnish such invoice, document or information.

Explanation. --For the purpose of assessment, the officer of customs shall be guided by the particulars given in the parcel bills or customs declarations and dispatch notes, if any.

368. As soon as the detained parcels are ready for examination, they shall be submitted together with the parcel bills or declarations to the officer of customs who, after examining them and filling in

details of contents of value in the parcel bills or declarations, shall note the rate and amount of duty and sales tax against each item. The remark "Examined" shall be entered by the officer of customs against the entry in the parcel bill or declaration relating to each parcel examined by him. The parcel bill shall then be audited and the original and duplicate copies shall be returned to the Postmaster and, the third copy shall be retained in the Customs Department.

369. All parcels required to be opened for customs examination shall be opened in the presence of the post office officials and after examination be reclosed by the post office officials, and shall then be sealed by them with a distinctive seal. The parcels shall remain throughout in the custody of the Post Office officials, but it comes to the knowledge of the officer of customs at the time of examining any parcel that its contents are damaged or shall or that its particulars do not tally with the declaration, he shall make a note thereof on the parcel bill.

370. If on examination the contents of any parcel are found to be mis-described or the value understated or to consist of prohibited goods, such parcels shall be detained and reported to the Assistant Collector of Customs Incharge of the Division, and the Postmaster shall not allow such parcels to go forward without the orders of the Assistant Collector of Customs.

371. The duties, as assessed by the officer of customs and noted on the parcel bill, shall be recovered by the post office from the addressees at the time of delivery of parcels. The credit for the total amount of duty certified by the Customs Appraisers or Superintendents or Deputy Superintendents at the end of each bill shall be given by the Post Office to the Customs Department in accordance with the procedure settled between the two Departments from time to time.

372. The parcel bills and other documents on which assessment is made shall remain in the custody of the Post Office but the third copy shall be kept by the Customs Department for dealing with any claim, including refund of duty, and shall be preserved for three years.

373. The parcel bill shall show the following particulars, namely: -

- (i) number assigned by office posting;
- (ii) name of office of posting;
- (iii) name of office of destination;
- (iv) weight of parcels;
- (v) local number;
- (vi) declared value in foreign currency;
- (vii) rupee value;
- (viii) signature of Post Master or other authorized officer;
- (ix) contents ascertained by the Customs;
- (x) rate of duty;
- (xi) amount of duty;
- (xii) rate of sales tax;

- (xiii) amount of sales tax;
- (xiv) any other duty or tax;
- (xv) remarks; and
- (xvi) signature of the officer of customs.

374. Where the parcels are received back in the post office undelivered, the same shall be reported to the Customs within twenty four hours.

375. Where the sender has clearly instructed to send back the parcel, if undelivered, the same shall be allowed subject to condition that return postage charges are pre-paid or the postal authorities give surety for its receipt from original sender and there is no foreign exchange involvement by way of freight or otherwise from Pakistan. The duty and taxes on such parcels shall be remitted by the Assistant Collector on receipt of request from postal authorities.

376. A national Post Customs Committee shall be constituted to review the impediments in smooth and quick distribution of post parcels. Similarly Committee's shall be constituted by respective Collectors to meet once in six months to recommendations to national Post Customs Committee".

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C.No.10(18)L&P/2002

**( Manzoor Ahmad )**  
Member(Customs)