

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

C.No.10(2)L&P/2005-Pt(GD)

Islamabad, the 13th June, 2009.

CUSTOMS GENERAL ORDER NO.04/2009

SUBJECT: AMENDMENT OF CUSTOMS GENERAL ORDER NO.12 OF 2002
DATED 15.06.2002.

The Federal Board of Revenue is pleased to direct that following further amendment shall be made in its Customs General Order No.12 of 2002 dated 15.06.2002, namely:-

In the aforesaid order, for para 102, the following shall be substituted, namely:-

“102. CUSTOMS CLEARANCE OF EXPORT CARGO OF M/S NESTLE PAKISTAN LIMITED AT THEIR FACTORY PREMISES, KABIRWALA/ SHEIKHUPURA.

In order to facilitate the containerized export of food products of M/s Nestle Pakistan Limited (hereinafter referred to as “the exporter”) being manufactured in their factory at Kabirwala/Sheikhupura and meant for export to Afghanistan via land route, the Federal Board of Revenue is pleased to lay down the following procedure:--

- (1) The exporter shall submit an application to the Assistant Collector of Customs Dry Port, Multan/Lahore at least 48 hours prior to the filling of their products meant for export.
- (2) The exporter shall produce invoice alongwith the packing list showing the name of the consignee/importer, quantity/weight, brand, unit price and value indicating the shipping marks and serial number of the packages to the appropriate officer of Customs at the time of examination..
- (3) The appropriate officer of Customs shall examine 5% to 10% of packages in detail as per export documents with regard to quantity, brand of productions and shall endorse his examination report in the export invoice in his own handwriting with the name in block letters and office stamp. He shall also prepare a separate examination report in duplicate. One copy of such examination report and the export documents including duly endorsed invoice shall be given to the exporter for further necessary action and one copy of all such documents shall be kept for record at the dryport Lahore/Multan. The appropriate officer of Customs will also carry out 2% check-weightment of the total packages or cartons by random selection. Each package or carton shall be legibly and clearly printed with the word “MEANT FOR EXPORT

TO AFGHANISTAN, NOT FOR USE IN PAKISTAN” and such packages shall also be stamped/embossed to show date of manufacture and date of expiry of goods.

- (4) Loading of the containers shall be carried out in the presence of the appropriate officer of Customs and it will be sealed with tag or label as indicated in proforma annexed" A". The tags or label used will be printed and serially numbered which will be recorded in the invoice and examination report. After examination, the officer of customs shall affix the customs seal in vogue as prescribed in Custom General Order 04 of 2007.
- (5) The package or cartons showing consecutive numbers shall be packed serially and these serial number will appear in the examination report, invoice and tag/label attached with the container. The packages or cartons shall be stored/stacked inside the container in such a manner that the packages or cartons bearing last number are placed at the opening lid of the container. Container's number shall be shown in the invoice for the purpose of shipment.
- (6) The exporter/clearing agent shall file the Goods Declaration (GD) for Export at Customs station Torkham/Chaman alongwith a duly signed invoice, packing list and examination report of the appropriate officer of Customs showing the number of packages and number of containers processed. The export examination staff at the post will check the customs seal and signatures of the appropriate officer of Customs on tag/label and verify the particulars shown in the GD for export and invoice without opening the container. In case of suspicion or where the Customs seal is found broken, the Customs staff at the Customs Station Torkham/Chaman shall open the container after obtaining a written order of the Assistant/Deputy Collector and examine the goods in the presence of the representative of the exporter and/or clearing agent.
- (7) When the inspection is over by the appropriate officer of export at Torkham/Chaman confirming the customs seal intact, GD for export will be presented to the Principal Appraiser who will allow the consignments out of charge for export. The officer of customs at Torkham/Chaman shall send an attested copy of the GD for export to the respective Assistant Collector of Customs, Dryport Lahore/Multan for confirmation of export and reconciliation.
- (8) Safe transportation of the container/containers from the factory of the exporter at Kabirwala/Sheikhupura to Customs station Torkham/Chaman shall be the sole responsibility of the exporter.
- (9) The correct and accurate examination of goods loaded in the container, completion of formalities, sealing of containers, maintenance of record of export and compliance of the foregoing procedure shall be the responsibility of the appropriate officer of Customs deputed for the purpose at the factory premises.
- (10) The expression, "Appropriate Officer of Customs" used in this Order means an Officer not below the rank of an Examiner.

(Khalid Hussain Jamali)
Second Secretary (Law & Procedure)

