GOVERNMENT OF PAKISTAN
REVENUE DIVISION
CENTRAL BOARD OF REVENUE
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C.NO. 10(55)/98. Cus. Exm   Islamabad, the 29th November, 2000

CUSTOMS GENERAL ORDER NO. 23/ 2000

SUBJECT: **PROCEDURE REGARDING CLEARANCE OF IMPORTS MADE AGAINST GRANT AND TECHNICAL ASSISTANCE AGREEMENT.**

It has been observed that delays occur in processing and forwarding of exemption certificates issued by Economic Affairs Division and other controlling Ministries to the concerned Collectorates for release of imported goods in terms of specific Agreements. As a result, the clearance of imported goods is delayed and there are complaints on this delay.

2. In order to remove bottlenecks in the smooth clearance of exempt goods imported by Non-Governmental organizations (NGOs) and donor agencies for use in social welfare, charitable and developmental sector, the existing procedure will be replaced with the following procedure with immediate effect:-

I) the EAD and other controlling Ministries will issue a certificate on the proforma devised as Annex-A regarding goods imported or supplied under foreign grant-in-aid in pursuance of a valid agreement signed between the Government of Pakistan and the foreign government or donor agency/NGO and duly concurred by the Central Board of Revenue. The said certificate will be issued by an authorized officer not below the rank of Deputy Secretary.

II) The importing agency/organization shall furnish a copy of relevant valid Agreement, Board's concurrence and a certificate in the prescribed proforma (Annex-A) duly issued by the competent authority in the Federal Government (i.e. EAD or other relevant Ministry) to the concerned Collector of Customs stating that the goods are genuine requirement and are covered by the agreement and there is concurrence of CBR thereto.

III) an officer of Customs, not below the rank of Additional Collector, shall satisfy himself before allowing release of the goods, that the same are covered by the relevant provisions of the agreement and to the extent concurred by the Central Board of Revenue.

IV) the importer shall furnish an undertaking that the goods would not be sold or otherwise disposed off without prior approval of the Board and without payment of duty/taxes and other charges leviable thereon if any. In case of non compliance of any one of the above conditions, full duty and taxes as leviable at the time of import shall be charged in addition to the penal action so warranted under the Customs Act, 1969.

V) the Collectorate shall submit a monthly report to the CBR by the 5th of every month on the prescribed proforma as per Annex-B.

2. This procedure shall be applicable only to goods imported under the jurisdiction of Collectorate of Customs (Appraisement), Customs House, Karachi and the Collectorate of Customs, Custom House, Rawalpindi. The goods imported through other Collectorates by NGOs, and other donor agencies under bilateral agreements shall continue to be dealt in accordance with the existing procedure which envisages that the CBR will forward the certificates to such Collectorates.

(Zulfiqar A Kazmi)
Secretary (Customs Exemption)

This is to certify that ……………………….. as per AWB/Bill of lading No. ……………………………
dated…………………(copies enclosed duly attested), has been imported by………………………..
under the ………………………………….The details are as under:-

Name of the Project ……………………………………………
Description of goods …………………………………………..….

Value of goods ………………………………………………..

Invoice No. & Bill of Lading/
AWB No & date …………………………………………………

No & date of Customs Exemption
Wing CBR's concurrence ………………………………………..

No & date of Income Tax
Wing CBR's concurrence ………………………………………

No & date of Sales Tax\
Wing CBR's concurrence ………………………………………..

In accordance with Article ……….. of the Memorandum of understanding/Agreement signed between Government of Pakistan and …………………..…. on………………….the above goods/vehicles are genuine requirement and are exempted from the levy of Customs duties, Sales Tax, Income Tax and other taxes etc. as the ………………………. has been imported by ……………………..under the …………………..The imported goods shall not be sold or disposed of without permission of Central Board of Revenue.

Signature of designated
Officer of the Controlling
Ministry (EAD etc)

S.No.	Name of the Importer	Title of the agreement	Certificate No issued by the Ministry	Description of the goods	Exempted amount of			
					Customs duty	Sales tax	Income tax	Total
1	2	3	4	5	6	7	8	9