GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
CENTRAL BOARD OF REVENUE
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C.No.2(16) L&P/98 Islamabad, 13th November, 2000

CUSTOMS GENERAL ORDER NO. 21/2000

Subject: S.R.O. 1374(I/98 – PROBLEMS REGARDING IMPORT OF BANNED & RESTRICTED GOODS – CLARIFICATION THEREOF

In partial modification of CGO No. 10/99 dated 22.04.1999, the following instructions/ guideline are issued.

2. In case of misdeclaration of actual transaction value, confirmed on the basis of record prescribed under SRO 375(I)/2000 dated 17.06.2000 or upon audit under sub-section (12) of section 25, action for misdeclaration be initiated regardless of extent of difference between the declared value and the actual transaction value.

3. If the appropriate officer of Customs has reasons to doubt the truth or accuracy of the declaration made by an importer on documents produced in support of the declaration and explanation provided by the importers is not satisfactory or in the absence of explanation, such officer is not able to determine the customs valuation of imported goods under the provisions of sub-section (I) of section 25 of the Customs Act, 1969, such appropriate officer shall then proceed with determination of customs value according to the sequential methods of valuation provided in the section 25. If the difference between the customs value so determined and the declared value is more than 30%, the importer may be charged for offence of misdeclaration under section 32 of the Customs Act, 1969.

4. However, due care must be exercised to establish that there must be an element of mensrea, before decision regarding punitive action is taken.

5. Para (iv) at S.No. b(2) of Customs General Order No. 10/99 stands deleted.

(Tausif Ahmad)
Secretary (L&)