G0VERNMENT OF PAKISTAN
REVENUE DIVISION
CENTRAL BOARD OF REVENUE
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Islamabad, the 2nd August, 1999.

CUSTOMS GENERAL ORDER NO. 28/1999

Subject:- **AMENDMENT IN CGO No. 3/1982, DATED 4-4-1982**

Consequent upon the judgement passed by the Honourable High Court of Sindh in C. P. Nos 847, 1865 and 1930 of 1997 dated 05.07.1999 (M/s Duty Free Shops Ltd. V/s Central Board of Revenue and others), the Central Board of Revenue is pleased to direct that in Customs General Order No. 3 of 1982 dated 4th April, 1982, after para 6, the following new para shall be added with immediate effect, namely :-

7. **COLLECTION OF WITHHOLDING TAX**

i) The amount of withholding tax payable either y the passenger or M/s Duty Free Shops Ltd. Shall be paid in the following manner :-

a) In case of sale of items to a passenger covered under dutiable as well as duty free allowances permissible under the Baggage Rules, withholding tax shall be paid y the DFSL on the import value declared by them in the ill of entry at the time of in-bonding to which the goods in question relate (without addition of element of customs duty and other taxes) subject to provisions of section 25 read with section 30 of the Customs Act, 1969. Provided that the aforesaid import value and marks numbers of goods correlate with that given in the relevant into-bond ill of entry to the satisfaction of the Superintendent customs incharge DFSL. In case M/s DFSL fail to correlate and provide the aforementioned information, withholding tax shall be charged on sale value as charged by the DFSL from the passengers. The withholding tax so recovered shall be credited to the relevant head of account.

b) In case of sale of items covered under dutiable allowances of a passenger, the amount of withholding tax shall be charged from the passenger on the amount constituting customs duty and taxes leviable thereon. The withholding tax recovered shall also be credited to the relevant head of account.

ii) Sale invoice as prescribed vide para 5 of the aforesaid Customs General Order, specimen of which is provided in annexture "C" thereto shall be substituted by a sale invoice, specimen of which the annexed, in order to, inter alia, over levy of duty & taxes in foreign exchange, and collection of withholding tax from M/s DFSL and the passenger in the manner as aforesaid."

(Muhammad Nasir Khan)
Secretary (L&B)

DUTY FREE SHOPS LIMITED
(CITY SALES OUTLET)
KARACHI / ISLAMABAD / LAHORE / PESHAWAR

Serial No. ____________

Date ________________

Name ______________________________ Flight No. & Place of Landing ________________

Nationality __________________________ From Where Landed ________________________

Passport No. ________________________ Duration of Stay Abroad _____________________

Date & Place of Issue ________________ “A” Form No. ____________ & Date ___________

S. No.	Description of goods Make, model and serial Number, if any	Unit price in foreign exchange	Quantity Sold
1.	2.	3.	4.

Total Cost paid in Foreign exchange	Unit ITP in foreign exchange	Total assessable value in foreign exchange
5.	6.	7.

Rate of duty	Amount of duty in Foreign exchange	Rate of Sales Tax	Amount of Sales Tax in foreign exchange
8.	9.	10.	11.

Mist Head	Payment Amount	Total payment of taxes & charges	Import Value (Pak. Rs.)	Amount of W. H. T. (Pak. Rs.)
12.	13.	14.	15.	16.

Payments (Cost in Foreign Exchange ____)

(in words) (Taxes & charges (in foreign exchange ____)

Signature of the Customer___________________

Signature of the Sales Staff _________________________
& Staff No. _____________________

Signature of Customs Officer ______________________