

**GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
CENTRAL BOARD OF REVENUE

C. NO. 5(3)L&P/98.

Islamabad, the 15th July, 1999.

CUSTOMS GENERAL ORDER NO. 22/1999

Subject :- COLLECTION OF CUSTOMS DUTIES AND TAXES, IN FOREIGN EXCHANGE ON PASSENGER'S BAGGAGE AND ON THE IMPORT OF MOTOR VEHICLES.

Consequence upon Federal Government's decision, vide the budgetary measures 1999-2000, that Customs duties and taxes on the passenger's accompanied and unaccompanied baggage and on the import of motor vehicles under the relevant schemes/rules shall be charged in foreign exchange, the following procedure is laid down for implementation in the light of the State Bank of Pakistan's letter No. 44/5/FEP/5-37/99 dated 28th June, 1999, addressed to the Executive Vice President, International Division, National Bank of Pakistan, Head Office, I. I. Chundrigar Road, Karachi;

A. COLLECTION OF CUSTOMS DUTIES AND TAXES ON PASSENGER' ACCOMPANIED & UN-ACCOMPANIED BAGGAGE

- i) The appropriate Customs Officer shall assess customs duties and taxes on the baggage assessment slip in US dollars with respect to passenger's accompanied and unaccompanied baggage. If the ITP / value of the said item is in Pak Rupees, it shall be converted to US dollars on the exchange rate to applicable on the day of assessment.
- ii) National Bank of Pakistan is designated to collect duties and taxes as will be assessed by the appropriate Customs Officer on the baggage assessment slip. The duties and taxes shall be surrendered to the State Bank of Pakistan instead of selling it to inter-bank market. If duties and taxes are paid in currencies other than US dollars, National Bank of Pakistan shall sell to State Bank of Pakistan is equivalent in US dollars. The National Bank of Pakistan shall surrender to the State Bank of Pakistan all duties and taxes on a weekly, basis with a statement of daily collection.
- iii) The bank shall maintain record on the format at Annex-I and shall furnish a daily return on the same format to the relevant Assistant Collector of Customs. The bank shall also furnish a monthly return for the duties and taxes collected on the format at Annex-II.
- iv) The Assistant Collector of Customs in charge of accompanied/unaccompanied baggage section shall ensure that the above instructions are complied with.
- v) In the Customs Arrival halls and in unaccompanied baggage sections, the instructions for the payment on duties and taxes in foreign exchange shall be displayed both in Urdu and English.

- vi) Collectors in charge shall monitor the progress of the decision by overseeing the process and coordinating with the banks, where necessary. A monthly report as regards the implementation of the decision together-with the details of duties and taxes so collected shall be sent to the Board by the Collectors.

B. COLLECTION OF CUSTOMS DUTY ON MOTOR VEHICLES FALLING UNDER PCT HEADING 87.03

- i) The assessment of motor vehicles shall be made on Bill of Entry in US dollars only, at the applicable rates.
- ii) The National Bank of Pakistan is designated to collect duty as per the assessment made by appropriate Customs Officer on the Bill of Entry. The duty shall be collected in US dollars and the same shall be surrendered to the State Bank of Pakistan instead of selling it to inter-bank market. The National Bank of Pakistan shall surrender the duty collected to State Bank of Pakistan on weekly basis with a statement of daily collection. A copy of the aforesaid daily statement shall also be submitted to Chief Accounts Officer of the Collectorate.
- iii) The bank and the Accounts Section of the Collectorate shall simultaneously maintain record on the format as prescribed at Annex-III. The bank and the Accounts Section shall reconcile figures of revenues collection on daily basis.
- iv) The Chief Accounts Officer shall ensure that the above instructions are fully complied with.

(Muhammad Nasir Khan)
Secretary (L&P)

DAILY RETURN OF DUTY COLLECTION IN FOREIGN EXCHANGE

Date	Name of PASSENGERS	Value for duty purpose (in US \$)	DUTY COLLECTED					Rate of Exchange prevalent	Pak Rs. Equivalent for Duty	Remarks
			US \$	Birtish Pound / EURO	S. Riyal	U . A. E. Dinars	Others			
(1)	(2)	(3)	(4)					(5)	(6)	(7)

Total

Total

Assistant Collector (Customs)

Prepared By

Verified

Signed R.E.P.

Annexure-II

MONTHLY RETURN OF DUTY COLLECTION IN FOREIGN EXCHANGE

Month	DUTY COLLECTED					Total Equivalent in Pak. Rs.	Remarks
	US \$	Birtish Pound / EURO	S. Riyals	U . A. E. Dinars	Others		
(1)	(2)					(3)	(4)

TOTAL :

Annexure-III

STATEMENT SHOWING DAILY COLLECTION OF CUSTOMS DUTY IN FOREIGN EXCHANGE (US \$)

S. No.	Cash No.	Date	IGM No. & Date	Name of the Importer	Clearing Agent	Duty Payment		Exchange Rate	Pak. Rs.	Remarks
						Pay Order / Cash	Amount			
(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)	(9)	(10)