GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
CENTRAL BOARD OF REVENUE
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C.No.3(4) S(T&W)/91. Islamabad, the 4th October, 1999.

CUSTOMS GENERAL ORDER NO. 40/99

Subject :- LEVY OF 2% ADDITIONAL CUSTOMS DUTY AS WAREHOUSING SURCHARGE BEYOND FIRST QUARTER.

The issue regarding levy of 2% additional customs duty as warehousing surcharge, under the finance act, 1991 and as amended by the Finance Act, 1992, has been examined in consultation with the Law & Justice Division.

2. The 2% warehousing surcharge on the 2nd quarter of the warehousing period in respect of goods other than consumer goods under section 98 of the Customs Act, 1969, levied under Section 10 (l) of the Finance Act, 1991 being a separate and distinct levy having nexus with the surcharge levied under section18 of the Customs Act, 1969 stands recoverable as pointed out by the Revenue Receipt & Audit Department.

3. The Board's letter No. 3(4) T&W/91 dated 6th November, 1994, on the subject, therefore, stands withdrawn.

(Syed Ijaz Hussain)
Chief (Customs Enforcement)