

GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
FEDERAL BOARD OF REVENUE

C.NO. 2(2) L&P/2016 (Pt-A)

Islamabad, the 27th November, 2025.

CUSTOMS GENERAL ORDER NO. 08 OF 2025

Subject: AMENDMENT IN CUSTOMS GENERAL ORDER NO.12 OF 2002 DATED 15.06.2002

The Federal Board of Revenue is pleased to direct that the following further amendment shall be made in the Customs General Order No.12 of 2002 dated 15th June, 2002, namely:-

In the aforesaid order, for paragraph 117, the following shall be substituted, namely:-

“117. **Procedure for clearance of goods imported by industries located in the tribal areas, as defined in the Constitution of the Islamic Republic of Pakistan.-**

Under entry 89 of the 8th Schedule to the Sales Tax Act, 1990, concessional rates of Sales Tax are allowed on import of plant, machinery, equipment and industrial inputs for imports by industries located in the tribal areas, as defined in the Constitution of the Islamic Republic of Pakistan. In order to ensure safe and secure transportation of these goods imported at concessional rates of Sales Tax specifically allowed for the said tribal areas, following procedure is prescribed with immediate effect:-

- (i) On importation of goods under the aforementioned concessions, Transshipment Goods Declaration (TP-GD) shall be filed at the port of entry for clearance at Azakhel Dry port, for containerized cargoes. Safe Transportation (ST) type of GD (ST-GD) shall be filed for the said goods imported in bulk, for onward transport to the bonded warehouses;
- (ii) The transport of goods covered under clause (i) above shall be through bonded carriers only and their movement from the port of entry to the port of discharge, and to the respective industries after clearance from Azakhel dry port, shall be monitored in terms of Tracking and Monitoring of Cargo Rules, 2023.

Provided that where facility of tracking equipment is presently not available, these Transshipment consignments shall be escorted by Customs to their place of discharge at Azakhel dry port.

(Zubair Shah)
Secretary (L&P)