

**IMPORTANT**  
**BUDGET EXERCISE 2026-27**

**GOVERNMENT OF PAKISTAN**  
**REVENUE DIVISION**  
**FEDERAL BOARD OF REVENUE**

C.NO.6(14)/2025-CB.

Islamabad, the 15<sup>th</sup> December, 2025

To:- **All Chambers of Commerce and Industry**  
**All Associations of business/Individuals**

SUBJECT:- **BUDGET PROPOSALS 2026-27 – CUSTOMS RELATED**

I am directed to refer to the subject cited above and to invite customs related budget proposals for the year 2026-27 These proposals may cover changes in Customs Rules/Procedures and Customs Act, 1969.

2. In order to enable the Customs Wing of the Federal Board of Revenue (FBR) to properly process and evaluate each proposal, two separate formats are attached as Annex-I and II for preparing the proposals **on MS Word (Please DO NOT use any other format)**. It is suggested that while formulating the proposals, provision of the existing Rule/Customs Act, 1969 may carefully be studied/consulted.

4. It is requested that the proposals may be sent to the Board by **February 10, 2026** positively through e-mail [[secretary.customsbudget@fbr.gov.pk](mailto:secretary.customsbudget@fbr.gov.pk)], followed by the hard copies.

Encl:- (As above)



**(Ch. Rizwan Bashir Kalair)**  
Secretary (Customs Budget)  
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**NOTE: Please use MS-WORD Format ONLY**

(i) **CHANGES IN RULES/PROCEDURES** **Annex-I**

S.No.	Name of Proposing Individual / Association / Chambers	Existing rules/procedures alongwith SRO/CGO No & date)	Suggested change	Position after suggested change	Brief Justification/ Rationale for proposed change	Change, if any, required in the Act, other SRO or Rules to implement this proposal
(1)	(2)	(3)	(4)	(5)	(6)	(7)

(II) **CHANGES IN CUSTOMS ACT,1969** **Annex-II**

S.No.	Name of Proposing Individual / Association /	Existing section/clause of the Act requiring amendment	Suggested amendment	Position after suggested change	Brief Justification/ Rationale for proposed change	Impact, if any, on any SRO/Rules
(1)	(2)	(3)	(4)	(5)	(6)	(7)