

GOVERNMENT OF PAKISTAN
MINISTRY OF FINANCE
FEDERAL BOARD OF REVENUE

C.NO.2(16)L&P/2018 (Pt)

Islamabad, the 22nd October, 2026.

CUSTOMS GENERAL ORDER NO. 06 OF 2026

Subject: **PROCEDURE FOR REGULARIZATION OF UNREGISTERED MOBILE DEVICES WITH SIM/IMEI FUNCTIONALITY**

The Federal Board of Revenue is pleased to direct that the following further amendments shall be made in its Customs General Order (CGO) No. 01 of 2019, dated the 28th January, 2019, namely:-

In the aforesaid CGO, in Paragraph 2, after sub-para "E", the following new shall be added, namely:-

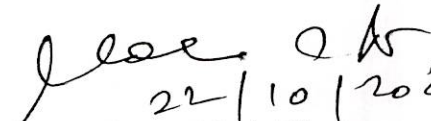
"F. MECHANISM FOR PAYMENT OF SALES TAX IN INSTALMENTS ON IMPORTED MOBILE PHONE DEVICES

In case any individual covered under Paras A, B and C above, intends to pay the due amount of Sales Tax under this CGO in installments, the following procedure shall be adopted:

- (1) Applicability. An individual liable to pay sales tax on an imported mobile phone device through DIRBS may opt for instalments at the time of applying through DIRBS.
- (2) Instalments. The sales tax shall be paid in equal monthly instalments, the number of which shall be equal to the number of months remaining in the financial year in which the import is made, counting the month in which the application is made through DIRBS. Where a mobile device is imported in the month of June, the whole of the sales tax shall become chargeable and payable before the end of month of June of that particular financial year.
- (3) Payment.
- (i) First instalment: The first instalment shall be paid through the first PSID generated at the time of applying through DIRBS.
 - (ii) Subsequent instalments: Each subsequent instalment shall be paid through a separate PSID generated on the corresponding date of each succeeding month or, where there is no such date, on the last day of that month.
 - (iii) Last instalment: The last instalment shall be paid before the end of the financial year, i.e. before 30th of June.

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- (4) Advance payment. Any or all instalments may be paid in advance at any time.
- (5) Default. Where an instalment is not paid within its due date, the individual shall be treated as in default, whereupon:-
- (a) The device shall be treated as an unregistered device and blocked in DIRBS under the provision of this CGO, treating the applicant as a defaulter.
 - (b) The entire outstanding sales tax shall become due and payable immediately, without any further option for payment in instalments.”.


22/10/2026
(Moeen Afzal Ali)
Secretary (Law & Procedure)