

GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
FEDERAL BOARD OF REVENUE

C.No.10(1)L&P/2025(Pt)

Islamabad, the 27th October, 2026.

CUSTOMS GENERAL ORDER NO. 07 OF 2026

Subject: **AMENDMENTS IN CUSTOMS GENERAL ORDER NO. 12 OF 2002
DATED 15.06.2002 -METHODOLOGY FOR SETTLEMENT OF
CLASSIFICATION DISPUTES**

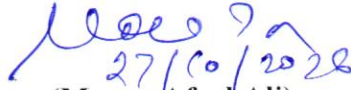
The Federal Board of Revenue is pleased to direct that the following further amendments shall be made in Customs General Order No.12 of 2002 dated the 15th June, 2002, namely:-

In the aforesaid order, in paragraph 2,

- (i) in sub-paragraph (vii),
 - (a) after the expression "one hundred twenty (120) days" the expression "(ninety (90) days for those cases which are provisionally assessed under section 81 of the Customs Act, 1969)" shall be added; and
 - (b) for the figure "120", occurring for the second time, the expression "120/90" shall be substituted;
- (ii) after sub-paragraph (viii), the following new sub-paragraph shall be inserted, namely:-

“(viii-a) Any person aggrieved with the classification decision, may file an appeal before the Federal Board of Revenue in terms of Rule 2 of the General Rules for Interpretation of the First Schedule to the Customs Act, 1969 within thirty days of the issuance of the Public Notice.”

2. The amendment at S.No.(i) shall take effect from the 1st January, 2027.


27/10/2026
(Moeen Afzal Ali)

Secretary (Law & Procedures)