GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
FEDERAL BOARD OF REVENUE
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C.No.10(1)L&P/2025(Pt) Islamabad, the 6th January, 2026.

CUSTOMS GENERAL ORDER NO. 01 OF 2026

Subject: **METHODOLOGY FOR SETTLEMENT OF CLASSIFICATION DISPUTES - AMENDMENTS 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 amendments shall be made in Customs General Order No. 12 of 2002 dated the 15th June, 2002, namely:-

In the aforesaid order, in para 2,-

(i) in sub-para (iii), for the sentence "The classification committee shall henceforth comprise of three members-Collector of Customs Appraisement (East), Collector Appraisement-West and Collector of Customs, SAPT, Karachi." the sentence "The Classification Committee shall comprise of any three Collectors of the South region, as notified by the Chief Collector of Customs (Appraisement-South), under intimation to the Board." shall be substituted.

(ii) in sub-para (vi), the expression "i.e. Collectors of Customs Appraisement-East/West and SAPT, Karachi" shall be omitted.

(Zubair Shah)
Secretary (Law & Procedures)