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GOVERNMENT OF PAKISTAN  
(REVENUE DIVISION)  
FEDERAL BOARD OF REVENUE  
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Islamabad, the 22<sup>nd</sup> October, 2020.

**NOTIFICATION**  
**(Customs)**

S.R.O. 1109 (I)/2020.- In exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), section 50 of the Sales Tax Act, 1990, section 40 of the Federal Excise Act, 2005 and section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Customs Rules, 2001, which, as required under sub-section (3A) of the said section 219, have been previously published *vide* Notification No.S.R.O 886(I)/2020, dated the 17<sup>th</sup> September, 2020, namely:-

In the aforesaid Rules, after Chapter XXXIII, the following new Chapter XXXIV shall be added, namely:-

**“Chapter XXXIV**

***De minimis* rules for imported goods**

**781. Application.-** This chapter shall apply to the goods imported through postal service and air couriers only.

**782. Definitions.-** In this chapter, unless there is anything repugnant in the subject or the context,-

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- (a) “*de minimis* value” means the value of goods upto five thousand rupees in terms of the provisions of section 19C of the Customs Act, 1969;
  - (b) “postal goods” means goods cleared in terms of the provisions of Landing and Clearing of Parcels Rules as mentioned in Chapter XVI of the Customs Rules, 2001; and
  - (c) “courier goods” means air cargo cleared by couriers in accordance with rules specified by the Board.

**783.** For the purpose of application of the provisions of section 19C of the Customs Act, 1969, the value mentioned on label of the postal good or the courier receipt shall be considered as the declared value.

**784.** For conversion of invoice value into Pak Rupees, the postal or courier authorities shall take the official exchange rate of the previous day.

**785.** The postal or courier authorities shall submit a separate list of the goods along with invoices and other documents, if any, wherein the declared value is upto five thousand rupees in accordance with rule 366.

**786.** The Customs authorities shall scrutinize the list and shall have the right to examine or detain any goods to verify the declared value or compliance to the requirements of any other law applicable thereon.

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787. The postal or courier authorities shall not file goods declaration or demand payment of duty and taxes for goods with value upto five thousand rupees.

788. The postal or courier authorities shall submit a consolidated monthly e-statement of all such clearances alongwith copies of invoice of the imported goods cleared under these rules to the concerned Customs authorities for re-conciliation of the record on the following format, namely:-

S.No.	Courier/Parcel No	Name of consignee	Tel/Mobile no	Description of goods	Value as per invoice (in Pak rupees)	Country of origin of parcel
(1)	(2)	(3)	(4)	(5)	(6)	(7)

[C.No.2(5)/L&P/2020]

Wajid Ali  
(Wajid Ali)

Secretary (Law & Procedure)