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

Islamabad, the 6th January, 2021.

NOTIFICATION
(Customs)

S.R.O.**14**   (I)/2021.- 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, were previously published *vide* Notification No.S.R.O 1300(I)/2020, dated the 2nd December, 2020, namely:-

In the aforesaid Rules, after Chapter XXXVII, the following new Chapter XXXVIII shall be added, namely:-

"Chapter XXXVIII

Import and Export of E-Commerce Rules

825.   Application.- (1) These rules shall apply for assessment and clearance of imported or exported goods of business-to-consumer (B2C) transactions through authorized dealer *via* designated customs stations.

(2)   These rules shall not apply to the following goods, namely:-

(a)   goods requiring testing of samples;
(b)   animals;
(c)   perishable goods;
(d)   food stuff including beverages;
(e)   medicines of any sort;
(f)   alcoholic drinks;
(g)   restricted items subject to fulfillment of import and export regulations under the relevant law;
(h)   prohibition under sections 15 and 16 of the Customs Act, 1969 (IV of 1969) along with allied law; and
(i)   import and export goods which are intended for clearance from customs station or airport other than at which arrived.

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

(a)   "e-commerce" means buying and selling of goods or services including digital products through electronic transactions conducted *via* the internet or other computer-mediated (online communication) networks;

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(b) "e-commerce exporter" means an exporter who has been registered by an authorized dealer of the State Bank of Pakistan in the B2C e-commerce module in WeBOC;

(c) "e-commerce importer" means an importer or end consumer receiving goods meant for personal use, not for commercial activity, who has been registered with the WeBOC e-commerce portal;

(d) "registered courier" means a courier company registered with the Pakistan Customs;

(e) "individual shipment" means products of e-commerce arriving or departing through an aircraft, vessel or conveyance shall be treated as single or individual shipments of e-commerce importer or exporter, if declared in the same IGM or EGM; and

(f) "courier manifest" means the manifest presented by the registered courier to customs indicating the details of the individual shipment.

827. Presentation of manifest.- The registered courier shall file the prior arrival manifest of e-commerce goods on the format as set out in **Annexure-A**. The Risk Management System (RMS) shall be applied at the manifest filing stage.

828. Registration of shipment by e-commerce importer.- Consumer shall provide the details of shipment and e-commerce importer. E-commerce goods of the consumer shall be cleared upon provision of information prior to the manifest or post arrival of the goods.

829. Filing of goods declaration at import and export stage.- Goods declaration shall be filed by the registered courier on behalf of e-commerce importer and exporter on the specified type of goods declaration for the purpose of e-commerce.

830. Clearance of e-commerce goods at import and export stage.- The goods shall be cleared upon examination and assessment through WeBOC system upon decision by the RMS.

831. Payment of duty and taxes.- Duty and taxes shall be paid by the e-commerce importer and exporter through following methods, namely:-

(a) self-payment by the e-commerce importer and exporter through a unique payment ID; or

(b) payment through authorized registered courier.

832. Responsibilities of registered courier and e-commerce importer.- Following details shall be provided by the registered courier and e-commerce importer in relation to shipment, namely:-

(a) consignor name;
(b) name and address of e-commerce importer;
(c) exact description;
(d) declaration of correct value;
(e) quantity;
(f) packages;

(g) weight;
(h) origin; and
(i) payment details and CNIC (by e-commerce importer).

833. Responsibilities of registered courier and e-commerce exporter.- Following details shall be provided by the registered courier and e-commerce exporter in relation to shipment, namely:-

(a) name and NTN of e-commerce exporter;
(b) consignee name and address of consumer;
(c) payment details of consumer;
(d) registered account;
(e) exact description;
(f) rebate details;
(g) weight; and
(h) quantity.

834. Return of goods.- Goods imported or exported through e-commerce shall be returned upon submission of specific request by the registered courier upon following conditions, namely:-

(a) specific reason is to be provided by the registered courier at the time of import or export of e-commerce goods;
(b) payment details and its reversal mechanism as prescribed by the SBP;
(c) refund of duty and taxes shall be given to e-commerce importer in case of return of goods upon completion of export transaction and receipt of foreign exchange remitted at the time of import; and
(d) in case of exported goods, return goods can be imported temporarily for alteration or replacement or in case of cancellation of order by consumer without payment of duty and taxes subject to declaration at import stage.

835. Mis-declaration at import or export.- Registered courier shall be responsible along with the e-commerce importer or exporter, as the case may be, for making any declaration in the transaction of any business relating to the customs, knowing or having reasons to believe that such declaration is false in any particulars manner, and as such shall be dealt with under the relevant provisions of the Customs Act, 1969 (IV of 1969).

Annexure-A
[see rule 827]

Presentation of courier manifest

Registered Courier Company:

NTN No._____

STRN No._____

Flight No._____

IGM No:_____

Date:_____

Port of departure:_____

Courier manifest No.

Sr.No	Sub-Index No.	Tracking No.	Sender's name & address	Country of origin	Receiver name & address
(1)	(2)	(3)	(4)	(5)	(6)

City	Phone No.	Description	Quantity	UOM
(7)	(8)	(9)	(10)	(11)

Value	Currency	Weight	Category of sub-index	Status
			e-commerce	Completely landed / short landed/ short shipped
(12)	(13)	(14)	(15)	(16)

[C. No.15(9)/L&P/2019]

(Wajid Ali)

Secretary (Law & Procedure)

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