

GOVERNMENT OF PAKISTAN  
(REVENUE DIVISION)  
FEDERAL BOARD OF REVENUE

\*\*\*\*

Islamabad, the 18<sup>th</sup> August, 2021.

NOTIFICATION  
(CUSTOMS)

S.R.O. 71(I)/2021.- The following draft of certain further amendments in the Customs Rules, 2001, which the Federal Board of Revenue proposes to make 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), is hereby published for information of all persons likely to be affected thereby and, as required under sub-section (3A) of section 219 of the Customs Act, 1969 (IV of 1969), notice is hereby given that objections or suggestions thereon, if any, may for consideration of the Board be sent within fifteen days of publication of the draft amendments in the official Gazette. Any objections or suggestions which may be received from any person, before the expiry of the aforesaid period, shall be taken into consideration by the Federal Board of Revenue, namely:-

DRAFT AMENDMENTS

In the aforesaid Rules,-

(1) in rule 389,-

- (a) clause (c) shall be omitted; and
- (b) for the proviso, the following shall be substituted, namely:-  
"Provided that-
- (i) in case of following categories of imported goods, the provisions of this rule shall not be applicable, namely:-
- (a) goods imported under various exports schemes;
  - (b) temporary imports;
  - (c) bulk cargo;
  - (d) imports of goods attracting zero and three percent tariff either under First Schedule to the Pakistan Customs Tariff or under any concessionary regime;
  - (e) imports by government departments including defence cargo;
  - (f) imports under Chapter 99 of the Pakistan Customs Tariff;
  - (g) courier parcels cleared through console;
  - (h) import value not exceeding five thousand US dollars;
  - (i) unaccompanied baggage;
  - (j) imports exempt for EIF *vide* Public Notice No.02/2016-(AW) dated 18.08.2016;
  - (k) old and used motor vehicles imported under various schemes;
  - (l) all kinds of scrap;
  - (m) imports under section 22 of the Customs Act, 1969 (IV of 1969); and
  - (n) old and used machinery and worn clothing;

- (ii) in cases where imports are against LC or banking contract and the consignee establishes before adjudicating authority that necessary instructions were issued to the supplier or shipper for placing of invoice and packing list in the consignments as part of the terms and conditions of such documents but the supplier or shipper did not comply with, the penalty may not be imposed.”; and

(2) after rule 433, the following new rule shall be inserted, namely:-

“433A. (1) It is mandatory for the importer, in terms of clause (aa) of section 79 of the Customs Act, 1969 (IV of 1969) to upload following documents with every declaration in relation to each consignments, namely:-

- (i) master bill of lading and house bill of lading or master airway bill and house airway bill as the case may be;
- (ii) commercial invoice;
- (iii) letter of credit or bank contract;
- (iv) packing list – container-wise in case of containerized cargo and package wise in case of miscellaneous goods consignments;
- (v) previous chemical analysis and lab test report, if any;
- (vi) mill test certificate issued by the manufacturer in case of prime quality steel product;
- (vii) certification as per requirement of Import Policy Order;
- (viii) PTA or FTA certificate of origin, if claimed; and
- (ix) any other documents or requirements specified by the Board from time to time.

(2) In addition to above, for shipments originating from UAE and China (excluding imports under PTA and FTA regime) certificate of origin shall be uploaded as under:-

- (i) for shipments of fabric (all types i.e. finished, unfinished and grey etc.) and artificial jewellery originating from UAE and China (excluding import under PTA and FTA regime) certificate of origin issued by the manufacturer; and
- (ii) for shipments originating from Iran and Afghanistan and arriving through land customs-station, the certificate of origin issued by the relevant Iranian Government agency and by Afghan Chamber of Commerce and Industry respectively.”.

[C. No.10(18)L&P/2020]

*Wajid Ali*  
(Wajid Ali)  
Secretary (Law & Procedure)