

GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
FEDERAL BOARD OF REVENUE

Islamabad, the 2nd September, 2021.

NOTIFICATION
(CUSTOMS)

S.R.O. 1118 (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, for Chapter XV the following shall be substituted, namely:-

“CHAPTER XV

WAREHOUSING

Sub-Chapter I

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

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- (a) **"Acts"** means the Customs Acts, 1969 (IV of 1969), the Federal Excise Act, 2005, the Sales Tax Act, 1990 and the Income Tax Ordinance 2001;
 - (b) **"Analysis Certificate"** means a certificate issued by the Regulatory Authority under rule 350.
 - (c) **"bond"** means a bond in the form set out in **Appendix-II**;
 - (d) **"export"** includes supply of goods: -
 - (i) by an indirect exporter to a direct exporter;
 - (ii) against international tenders either to supply locally or to export abroad;
 - (iii) to projects or sectors entitled to import or purchase such goods free of duties and taxes; and
 - (iv) to export processing zones;

- (e) **"indirect exporter"** means a manufacturer or supplier of goods or articles which are to be used as input for export;
- (f) **"input goods"** including coal, coke of coal, carbon blocks, diesel, gas and furnace oil" means all goods, required for the manufacture of goods meant for export, such as raw materials, accessories, sub components, components, sub-assemblies, assemblies as approved by the Regulatory Authority in the Analysis Certificate;
- (g) **"licensee"** means a person or firm to whom a license is granted under rule 343 and 362B;
- (h) **"manufacture"** means any process incidental or ancillary undertaken in the manufacturing of finished goods under this chapter;
- (i) **"manufacturing bond"** means a premises having a proper boundary wall, with clearly defined areas of: -
- (a) bonded warehouse for storing of input goods, procured under clauses (i) and (ii) of sub-rule (1) of rule 351 and goods manufactured there from for exports;
- (b) manufacturing facility; and
- (c) other stores, licensed by the Regulatory Authority under rule 343.
- (j) **"manufacturer-cum-exporter"** means any person or firm registered under the Sales Tax Act, 1990 as a manufacturer-cum-exporter;
- (k) **"private bonded warehouse"** means a warehouse licensed by the Collector under section 13 of the Customs Act, 1969(IV of 1969);
- (l) **"public bonded warehouse"** means a warehouse licensed by the Collector under section 12 of the Customs Act, 1969 (IV of 1969);
- (m) **"common bonded warehouse"** means a warehouse licensed by the Collector under section 12A of the Customs Act, 1969 (IV of 1969);
- (n) **"Regulatory Authority"** in relation to manufacturing bond means the Additional Collector of Customs designated as the Regulatory Authority by the Collector of Customs in whose jurisdiction the place of business or manufacturing unit of the Manufacturing Bond Licensee, duly registered under the Sales Tax Act, 1990, is located;
- (o) **"Small and Medium Enterprises"** means an export unit having export quantum upto two and half millions US dollars per annum;
- (p) **"vendor"** means a person who is registered under the Sales Tax Act, 1990, and to whom goods are provided by the licensee for further manufacture of goods; and
- (q) **"warehouse"** means a common bonded warehouse, a manufacturing bond, a private bonded warehouse or a public bonded warehouse licensed by the Collector or the Regulatory Authority designated by the Collector as the case may be.

Sub-Chapter II

Public bonded warehouse, Private bonded warehouse, manufacturing bond

343. Licensing.- (1) Any person or firm desirous of operating a warehouse shall apply to the Collector or the Regulatory Authority designated by the Collector, as the case

may be in the form set out in **Appendix-I** to this chapter along with the following documents, namely:-

- (a) the site plan of the proposed warehouse indicating the location of the premises and the details of the total area, covered area and the area proposed to be utilized for the manufacturing area or facility and for storing the bonded warehoused input goods and manufactured goods therefrom for exports, and separate other storage areas for duty paid input goods, manufactured goods there from, factory rejects and wastages, for domestic local sales, in case of a manufacturing bond;
- (b) national tax number certificate;
- (c) banker's certificate directly forwarded by the bank to the regulatory authority under sealed envelope regarding financial transactions of the applicant during the last two years while in case of newly incorporated companies bank certificate directly forwarded by the bank to the regulatory authority under sealed envelope along-with the statement showing sufficient funds in the bank account to cover the amount of duty and taxes leviable on the purported imports under these rules;
- (d) memorandum and Articles of Association in the case where the applicant is registered under the Companies Ordinance, 1984 (XLVII of 1984), or partnership deed if it is a partnership firm;
- (e) copy of the national identity card of owner and directors of the company;
- (f) a general bond in the form set out in **Appendix-II**;
- (g) lease or tenancy agreement with the written permission from the landlord to use the premises as a warehouse for a period of at least three years;
- (h) certificate from supplier of firefighting equipment installed in the premises regarding its validity date;
- (i) pay order in favour of the Collector or the Regulatory Authority designated by the Collector, as the case may be equal to the establishment charges, if leviable under rule 348;
- (j) recommendations of the relevant representative Trade Association or Chamber of Commerce and Industry or Trade Development Authority of Pakistan; and
- (k) details of the type of machinery installed, in case of manufacturing bond.

(2) On receipt of an application along with the documents prescribed in sub-rule (1), the Collector or the Regulatory Authority designated by the Collector, as the case may be after such verification as he deems necessary, may issue a license within fifteen days of such verification, to the applicant to operate a warehouse.

(3) The verification and premises survey under sub-rule (2) shall be carried out within fifteen working days of the receipt of complete application along with all required documents except where the applicant is himself responsible for the delay.

(4) In case of manufacturing bond, the applicant shall apply to the Regulatory Authority designated by the Collector of Customs having jurisdiction in which the unit is

registered under the Sales Tax Act, 1990, and in case there are more than one unit of a proprietor, he shall apply to the Regulatory Authority designated by the Collector of Customs where the head office of the applicant is registered under Sales Tax Act, 1990.

344. Cancellation of License. - The license may be cancelled by the Collector or the Regulatory Authority designated by the Collector as the case may be, on conviction of the licensee for any offense under any of the Acts or non-utilization of the license during the last twelve months, or for violation of any of the conditions specified in the license or on the request, in writing, by the licensee.

345. Suspension of License.- (1) Pending consideration whether a license be cancelled under rule 344, the Collector or the Regulatory Authority designated by the Collector as the case may be, may suspend the license if he is of the opinion that it is expedient to do so and for the reasons to be recorded, in writing, thereof by him.

(2) In a case referred to in sub-rule (1) the reasons to show cause shall be communicated to the licensee within a week of such suspension.

(3) Any licensee aggrieved by any decision or order pertaining to Manufacturing Bond may prefer an appeal to the Chief Collector of Customs within sixty days of the passing of such decision or order.

346. Revalidation or revival of license.- The license shall be issued for a period of three years and the same shall stand revalidated for a further period of three years before every expiry date by the Collector or the Regulatory Authority designated by the Collector as the case may be, on the request of the licensee provided the Collector or the Regulatory Authority designated by the Collector as the case may be, is satisfied that no action under the Acts is pending against the licensee, and the changes, if any, in the documents furnished under rule 343.

347. Transfer of ownership or title.-The licensee shall not be allowed to transfer the ownership or title of the warehouse unless all outstanding customs duty, Federal excise duty, sales tax and income tax are paid and all other liabilities are discharged.

348. Premises of the warehouse.- (1) The licensee shall either own the premises of the warehouse (hereinafter called the premises) or have a lease thereof in his name for the period for which the license is sought to be issued.

(2) The premises shall have clearly ear-marked the area for storage of imported goods.

(3) In case of a manufacturing bond, the manufacturing area and separate stores of locally procured input goods, finished goods, rejects and waste, shall be clearly ear-marked in the premises.

(4) The premises shall be on an independent area having an independent entry or exit from a public area, having no other entry or exit (except for emergency evacuation) and independent of such premises which is not bonded under this chapter.

Provided that in exceptional circumstances, to be explained by the licensee, in writing, the Collector or the Regulatory Authority designated by the Collector as the case may be, may approve the premises otherwise with or without any conditions or restrictions as

he may deem fit to impose.

349. Warehousing Period.- (1) The warehousing period for a public or a private warehouse shall be the same as provided in section 98 of the Customs Act, 1969 (IV of 1969):

Provided that Soyabean oil falling under PCT No.15.07 of the First Schedule to the Customs Act, 1969 (IV of 1969) can be kept in the warehouse for one hundred and eighty days:

Provided further that ships store and aircrafts store may be kept in the bonded warehouse for a period of two years without payment of surcharge chargeable under section 98 of the Customs Act, 1969 (IV of 1969).

(2) The goods imported by diplomatic bonded warehouses and duty free shops licensed under the Customs Act, 1969 (IV of 1969) for sale to passengers against their baggage allowances and to other entitled persons can be kept in the bonded warehouse for a period of two years from the date of in-bonding thereof without payment of penal surcharge leviable under section 98 of the Customs Act, 1969 (IV of 1969).

(3) The warehousing period for a private or a public bonded warehouse shall start from the date of admission of goods into the warehouse and not from the date of filing of bill of entry.

(4) Input goods imported or procured locally by a manufacturing bond licensee shall be consumed within a period which shall run from the date on which the imported goods are placed under the manufacturing bond procedure. The period will be established by the Collectorate concerned on the basis of the time required to carry out the processing operations and dispose of the compensating products, as established in the Analysis Certificate. The period will not in any event exceed two years from the date of in-bonding or procurement of locally purchased goods. For duly justified reasons, extension may be granted for another one year by special written approval of an officer not below the rank of Additional Collector of Customs:

~~WAT~~ Provided that palm oil or olein shall be consumed in the manufacture of goods meant for export within six months from the date of filing of Goods Declaration or procurement of locally purchased goods.

(5) No refund of duty and taxes shall be payable to importer if duty paid goods are damaged, deteriorated or destroyed during the period of storage after payment of duty and taxes.

(6) The calculation of surcharge, if chargeable under section 98 of the Customs Act, 1969 (IV of 1969), shall be made on the basis of duty and taxes on the into bond bill of entry, when goods are entered into the warehouse, without taking into account any concessionary rate of duty applicable at the time of ex-bonding of the goods and the fact that goods will be re-exported under a bill of export.

350. Analysis Certificate for goods to be manufactured in a manufacturing bond.- (1) The licensee shall apply to the Regulatory Authority, within fifteen days of issuance of manufacturing bond license, or sixty days before the first export of finished goods, for issuance of an Analysis Certificate as set out in **Appendix-III** showing the input and output ratio of input goods vis-a-vis finished goods along with wastages. The licensee shall also submit samples of product and its input material.

(2) The Regulatory Authority or the officer authorized by him, in his behalf, shall, after getting input from the Input Output Coefficient Organization (IOCO) or Engineering Development Board (EDB), or any other agency, in this regard, issue an Analysis Certificate as applied by the licensee within thirty days on receipt of such application, showing the actual quantity of input goods used and wastage occurred in manufacture of one unit of output goods.

Provided that the Regulatory Authority may issue a provisional analysis certificate till the determination of Input to Output Ratio and wastage by IOCO or EDB, as the case may be:

Provided further that if there is no change in previously determined input and output ratio, then the Regulatory Authority may uphold the previously determined input-output ratios without sending it to IOCO or EDB as the case may be.

(3) One copy of the Analysis Certificate shall be given to the licensee and one copy shall be retained in the Custom House.

(4) Analysis Certificate shall not be required for every consignment or input goods if the finished goods are the same for which Analysis Certificate has already been issued. However, a separate Analysis Certificate shall be applied for and issued for every new finished goods.

(5) In case of expensive samples such as leather jackets or garments, etc. instead of complete finished goods, 6" x 6" piece of leather or lining material, a button or a piece of thread or a three inches long zipper etc. may be retained by the Collector for the purpose of issuance of Analysis Certificate.

(6) Improved efficiency of the manufacturing operations may lead to improvement in consumption of input or output ratios, the licensee shall declare the excess material at the end of the relevant year to the Customs authorities. The concerned Deputy Collector can allow, in writing, the consumption for export of such excess input material during the subsequent period or allow for removal for home consumption, provided that the warehousing period is complied with. In case of removal for home consumption, the licensee shall file ex-bond Goods Declaration for payment of duties and taxes leviable thereon. However, the warehousing charges and penal surcharge as prescribed under section 98 of the Customs Act, 1969 for ex-bonding of such input material offered due to improved plant efficiency shall not apply.

(7) In case of improve efficiency, the input or output ratio for the period thereafter shall be amended in accordance with the newly established input or output ratio provided that the improvement is beyond one percent. If the change in input or output ratio is within one percent, the input or output ratios shall remain unchanged but the excess materials shall be declared by the licensee to the Customs every year in accordance with sub-para (6). The input or output ratio shall in any event be revised every three years.

(8) In the case of lower efficiency, and the lower efficient ratio is beyond three per cent, the unit may apply for redetermination of IORs. If the change in input or output ratio is within three per cent, the input or output ratios shall remain unchanged. The input or output ratio shall in any event be revised every three years. The licensee will have no right of refund.

351. Procurement, manufacture, export and removal of goods by a licensee of a manufacturing bond.- (1)The input goods for production of finished goods according to


the specification approved in the Analysis Certificate shall be procured by the licensee of a manufacturing bond in any of the following manners, namely:-

- (i) the input goods may be imported by the licensee without payment of custom duty, federal excise duty and sales tax after declaring on the bill of entry that input goods are being imported under manufacturing bond for manufacture of export goods;
- (ii) the input goods produced from the local exciseable unit may be procured by the licensee without payment of central excise duty against AR-3 or any other rule for the time being in force;
- (iii) the sales taxable goods meant for further processing shall be supplied to the licensee of the manufacturing bond against a tax invoice after payment of sales tax and the licensee shall be entitled for refund of input tax credit in accordance with the Sales Tax Refund Rules, 2000; and
- (iv) the licensee may procure duty paid input goods manufactured locally, in addition to duty-free input goods for production of finished goods and if duty drawback and rebate of federal excise duty is admissible on export of such finished goods on the basis of standard duty drawback and rebate notifications, the f.o.b. value for claiming such duty drawback and rebate shall be the value excluding value of the duty-free goods imported under these rules.

(2) Item-wise record of input goods received, manufactured and exported shall be maintained in the format as set out in **Appendix-IV** to this chapter, which shall be examined, stamped and signed by the supervising Customs official every month:

Provided that one copy in the form of quarterly return in the same format as **Appendix IV** shall be submitted to the Regulatory Authority before the tenth day of the following quarter. Such quarterly return should show the item-wise opening balances, accumulated inwards during the quarter, accumulated issued for manufacturing facility, accumulated production of finished goods, factory rejects, wastes or losses, accumulated exports and or removals and remaining balances at the end of the quarter.

(3) The export of finished goods shall be made against,—

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- (i) the bill of export prepared by the licensee of manufacturing bond or his representative and endorsed as "Export from Manufacturing Bond";
 - (ii) a consumption sheet showing the imported inputs consumed for relative finished goods, providing for import consignments reference numbers.

The Customs official examining the goods for release before export shall strictly check and verify the records of inputs consumed for the export goods.

(4) The licensee of manufacturing bond may exercise his option to get the finished goods meant for export examined by an official of customs either in the manufacturing bond or at the Port and quadruplicate copy of the bill of export shall bear the examination report of the official of customs accordingly.

(5) Removal of finished goods for home consumption on filing of bill of entry may be allowed subject to the limitations and restrictions provided in the Import Policy

Order for the time being in force on payment of duties and taxes leviable thereon, up to forty per cent of the annual production of the manufacturing bond:


(6) The leftover quantities of raw materials imported in a manufacturing bond or those which could not be utilized in export for certain reasons, to be recorded in writing, may be allowed removal in its original and unprocessed form for home consumption by the Regulatory Authority of Customs on case to case basis subject to the limitation and restrictions provided in the Import Policy Order for the time being in force. The licensee shall file ex-bond Goods Declaration for payment of duties and taxes leviable thereon for such domestic clearance. The warehousing period for ex-bonding purpose shall be the same as prescribed under section 98 of the Customs Act, 1969.

Provided that in case of engineering goods and leather footwear in the first three years up to seventy five per cent and forty per cent for subsequent years of their annual production in the manufacturing bond may be removed for home consumption.

(7) For the purpose of removal of finished goods for home consumption, normal value for the purpose of assessment of customs duty shall be the sum total of the value of input goods procured under clauses (i), (ii) and (iii) of sub rule (1) and value of supply for the purpose of assessment of sales tax shall be taken in accordance with clause (46) of section 2 of the Sales Tax Act, 1990.

(8) The licensee of a manufacturing bond may remove input goods or semi-finished goods out of his premises for partial manufacture or processing by the vendors after intimating the Regulatory Authority, in this behalf, in the form as set out in **Appendix-V** to this chapter.

Provided that in case the manufacturing process performed by the vendor is liable to central excise duty, the processed goods shall be returned to the manufacturer in such manner as if these are exported without payment of central excise duty.

 Provided further that the finished goods may be removed directly for export from the vendor to the customs-port of exit.

(9) The factory rejects or finished goods not conforming to the export standards shall be allowed disposal in the local market as per provisions of the Import Policy Order for the time being in force after the filing of a bill of entry for home consumption by the licensee:

(10) No wastage of input goods in terms of quantity, volume, weight or number, as the case may be, shall be allowed except as determined in the Analysis Certificate and no duty and taxes shall be charged on such wastage of the warehoused input goods, provided that such wastage is either destroyed in the presence of an officer of Customs, not below the rank of an Assistant Collector, or leviable federal excise duty and sales tax is paid on such wastage before removal.

Provided that the factory rejects shall be allowed removal by an officer of customs not below the rank of an Assistant Collector, at the appraised value and customs-duty, central excise duty and sales tax shall be levied as if it had been imported into Pakistan in that condition.

(11) The Collector of Customs shall be responsible for overall monitoring of manufacturing bond scheme.

352. Remission of custom-duty, federal excise duty and sales tax to a licensee of a manufacturing bond.- Subject to the satisfaction of the Collector, the customs-duty,

federal excise duty and sales tax, if any, may be remitted in full or in part, as the case may be in the following cases, namely:-

- (a) when the goods are damaged or destroyed by unavoidable circumstances or for causes beyond the control of the licensee; or
- (b) when the wastage of input goods, as determined in the Analysis Certificate, is destroyed; or
- (c) when goods procured are bona fide samples drawn under this sub-chapter or samples for study, testing or design; or
- (d) when the input goods or finished goods that are rendered unfit for consumption or sale, are destroyed in the manner as determined by the Collector.

353. Removal of raw-materials for the manufacture of export goods by manufacturer-cum-exporters from the warehouses without payment of duty and taxes etc.

(1) Any manufacturer-cum-exporter having an export order or contract in his favour for the supply of goods to a foreign importer may procure duty and tax free goods from bonded warehouse licensed under this chapter, for further manufacture of goods meant for export.

(2) He shall apply to the Regulatory Authority under whose jurisdiction the warehouse is located in the form set out in **Appendix-V** along with an application for issuance of an Analysis Certificate in the form set out in **Appendix-III** showing the input or output ratio of input goods vis-a-vis the finished goods along with wastage:

Provided that in case of finished goods in respect of which input or output ratio referred above has already been determined and Input-Output Ratio determined by IOCO or an Analysis Certificate under rule 350 has been issued, the determination of this input or output ratio shall not be undertaken by the concerned Collector.

(3) The application as specified in sub-rule 2 shall be accompanied by an indemnity bond along with a post-dated cheque binding himself for abiding by the required conditions and payment of government dues and penalties, in case of default, in the form set out in **Appendix-VII** for the leviable amount of duties and taxes.

(4) After the determination of the input or output ratio as specified in sub-rule 2, the Regulatory Authority may allow the manufacturer-cum-exporter to procure goods from the warehouse without payment of duties and taxes.

(5) Under these rules, the Collector or the Regulatory Authority designated by the Collector, as the case may be may allow removal of raw material from more than one bonded warehouses. A separate application and procedure as prescribed in sub-rule 2 shall be followed in respect of each warehouse.

(6) In case when such removal of goods is allowed to a manufacturer-cum-exporter under the rules, name and the address of such exporter along with other particulars together with claim under this chapter shall also be mentioned on all the copies of ex-bond Goods Declaration.

(7) Owner of the warehouse will maintain a certified copy of Goods Declaration of such removal made to manufacturer-cum-exporters together with a master register in the form set out in **Appendix-VI**.

(8) Owner of the warehouse shall furnish a copy of records of all sales made to each manufacturer-cum-exporter to Collector or the Regulatory Authority designated by the Collector, as the case may be in the form of a return under his seal and signature duly verified by the Customs Officer in charge of warehouse on a quarterly basis.

(9) The manufacturer-cum-exporter shall maintain the record of goods procured, manufactured and exported in the form set out in **Appendix-IV**.

(10) The export of finished goods shall be made against the Goods Declaration prepared by the exporter. Such Goods Declaration shall be endorsed "Export made partially or wholly from goods procured from warehouse".

(11) The goods procured from warehouse will be manufactured and exported within a period of six months from the date of filing the ex-bond Goods Declaration under the rules:

Provided that, this period may be further extended for another period of six months by the Collector or the Regulatory Authority designated by the Collector, as the case may be and upon an application to this effect having been received from the exporter showing sufficient cause for this extension. If the goods are not exported within the stipulated period, the indemnity bond along with the post-dated cheque shall be enforced or encashed by the Collector under the provisions of section 202 of the Customs Act, 1969 (IV of 1969) besides any penal action at his discretion.

(12) Export under the rule shall be deemed to have been made on the realization of foreign exchange as shown on Bank Credit Advice issued in accordance with the State Bank of Pakistan's regulations for the time being in force.

(13) The indemnity bond along with the post dated cheque will only be discharged after the conditions as specified in sub-rule 12 have been fulfilled.

354. Bond to bond transfer.-(1) The bond to bond transfer of warehoused goods is allowed on filing of declaration of such transfers by the licensee (seller) and acceptance of the same through declaration by the licensee (buyer) in WeBOC, provided intimation regarding such transfers and indemnity bond as per **Appendix-VII** is also submitted to the Collector or the regulatory authority. The seller along-with buyer shall be responsible to ensure that warehoused goods transferred have ultimately been exported. Security so deposited shall only be released by the Collector after the goods manufactured from transferred goods have been exported:

Provided that in case the transferor (seller) intends to release his own indemnity bond, the same may be approved by the Collectorate once properly executed indemnity bond is submitted by the buyer to assume responsibility for export of goods transferred under this section, which shall remain in possession of customs Collectorate till such goods are exported.

(2) The transfer, in respect of manufacturing bond, of input goods for getting the same processed in another manufacturing bond or in any other unit located in the Export Processing Zone may be allowed by the Regulatory Authority.

(3) In respect of a manufacturing bond, a licensee (seller) is allowed to sell the warehoused goods to another licensee (buyer) or a licensee under DTRE rules or Notification No.S.R.O. 327(I)/2008, dated 29th March, 2008, on declaration of such transfers in WeBOC and acceptance of the same through declaration in WeBOC by the buyer (licensee), within

the validity period of the seller subject to such extension as the Collector may allow from the date of importation or purchase.

(4) A licensee of a manufacturing bond, purchasing the input goods, shall consume the same within the remaining period of consumption subject to such extension as the Regulatory Authority may allow from the date of original importation or as extended from time to time.

Explanation.- For the purpose of this rule, the expression "warehoused goods" includes the goods manufactured from input goods by the seller under bond, whether in semi-processed, processed, semi-finished or finished state, which are used by a licensee purchasing such goods for the manufacture of a product for export under this chapter.

355. Re-export of warehoused goods.-(1) The licensee of a warehouse may be allowed by an officer not below the rank of an Additional Collector of Customs to re-export the warehoused goods in their original and unprocessed form within three years of their import subject to the conditions, limitations and restrictions of the Acts, Import Policy Order and Export Trade Control Order for the time being in force.

(2) Application for re-export of warehoused goods shall be made by the licensee on the form as set out in **Appendix-VIII** to this chapter.

356. Unaccounted goods of a Warehouse.- If any licensee fails to give proper account of the warehoused goods, input goods or finished goods to the satisfaction of an officer of customs not below the rank of an Assistant Collector, the licensee shall pay on demand an amount equal to the customs duty, central excise duty, sales tax and income tax leviable thereon as if they were imported and used for home consumption and shall also be liable to penalties imposed for such violation under the Acts.

357. Short landing notice.- The licensee of a warehouse shall submit the short landing of goods notice in writing to an appropriate officer of customs, not below the rank of Assistant Collector, within a week from date of warehousing of the goods or before filing the first ex-bond Goods Declaration whichever is earlier.

358. Last ex-bond bill of entry.- The last ex-bond Goods Declaration shall be filed by the importer for removal of a minimum of 20% goods mentioned in the into-bond bill of entry in respect of warehoused goods.

359. Stock taking of goods lying in a warehouse.- An appropriate officer of customs, authorized by the concerned Assistant Collector of Customs, shall conduct stock taking and detailed audit of a warehouse as and when so directed but at least once in a year. The auditors specifically will examine the mandatory requirements of the scheme, availabilities of all prescribed records set out in this scheme, input or output ratios actually consumed for the manufacturing of finished goods, opening stocks of the year, inward or outward input goods during the year, finished goods stocks, wastages or rejects (losses during the year if any), due approvals of the Customs authorities, and shall submit its findings or report to the concerned Collectorate and a copy thereof to the licensee for his records.

360. Local procurements.- The local procurements should be kept separately and identifiable to Customs authorities. However, during manufacturing process, the local procurement of same characteristic or specification or identical inputs (as imported) can be consumed simultaneously in the production facility with separate internal records of the Company verifiable to the Customs authorities during routine check-up and periodical audits.

It is however required that entries in the stock records shall allow the Customs authorities to monitor the precise situation of all goods under the arrangements at any time.

361. Maintenance of record.- The licensee of warehouse shall maintain proper record of all warehoused goods in the manner as prescribed in the Acts or the rules made thereunder or by the Collector.

362. Switching over to the provisions of this chapter.-(1) All the existing licensees of warehouses shall be deemed to have adopted this chapter and such licenses shall be deemed to have been issued under this chapter till the validity of existing licenses already issued.

(2) All liabilities of licensees referred to in sub-rule (1) shall be deemed to be their liabilities under this chapter.


Sub-Chapter III

Common Bonded Warehouse

362A. Short title and application. (1) These rules shall be called the Common Bonded Warehouse Rules, 2021.

(2) They shall apply to the clearance of imported input goods as are importable under the Import Policy Order for the time being in-force including banned or restricted items as per Appendix-A and Appendix-B of the said order for the import of goods primarily meant for export by small and medium enterprises (SMEs) and indirect exporters.

362B. Licensing.- (1) Any person desirous of operating a common bonded warehouse shall apply electronically through WeBOC/CCS to the Collector of Customs in the form set out in **Appendix-I** to these rules along with the following documents, namely:-

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- (a) the site plan of the proposed common bonded warehouse indicating the location of the premises and the details of the total area, covered area and manufacturing area;
 - (b) national tax number card or certificate issued by the concerned income tax authority;
 - (c) banker's certificate regarding financial transactions of the applicant in the last two years;
 - (d) memorandum and Articles of Association in case where the applicant is registered under the Companies Ordinance, 1984 (XLVII of 1984), or partnership deed if it is a partnership firm;
 - (e) copy of the national identity card of owner and directors of the company;
 - (f) lease or tenancy agreement with the written permission from the landlord to use the premises as common bonded warehouse;
 - (g) certificate from supplier of firefighting equipment installed in the premises regarding its validity date;
 - (h) comprehensive insurance policy covering all risks such as fire, burglary, etc., issued by an insurance company registered with the Controller of Insurance, Ministry of Commerce, in the sum equal to the amount of customs duties and sales tax involved on the imported input goods intended to be stored in the common bonded warehouse; and
 - (i) an undertaking by an insurance company duly approved by the Controller of Insurance, Ministry of Commerce, on the stamp paper undertaking that-

- (i) no change whatsoever shall be made in the insurance policy issued without prior intimation to the Collector of Customs;
- (ii) full premium under the aforesaid insurance policy has been duly received; and
- (iii) in case the licensee does not make the required stock declaration in time the company shall immediately inform the Collector of Customs.

(2) On receipt of an application along with the documents prescribed in sub-rule (1), the Collector of Customs, after such verification as he deems necessary, issue a license within one month of such verification to the applicant to operate a common bonded warehouse.

362C. Cancellation of license.-The license may be cancelled by the Collector of Customs on conviction of the licensee for any offence under any of the Acts or non-utilization of the license for one year from the date of issuance or on the request of the licensee, in writing.

362D. Suspension of license.-(1) Pending consideration whether a license be cancelled under rule 4, the Collector of Customs may suspend the license if he is of the opinion that it is expedient to do so and for the reasons to be recorded, in writing, by him.

(2) In a case referred in sub-rule (1) the reasons for such suspension shall be communicated to the licensee within twenty-four hours of such suspension. During this period the common bonded warehouse shall continue to operate, for the goods already supplied to exporters or in the pipeline under the supervision of an Assistant Collector of Customs so that the exports and exporters do not suffer.

362E. Revalidation or revival of license.- The license shall be issued for a period of three years and the same shall stand revalidated for successive periods of three years by the Collector of Customs without further application thereof by the licensee provided the Collector of Customs is satisfied that no action under the Acts is pending against the licensee or the licensee himself has applied to the Collector of Customs for revoking his license.

362F. Import of input goods: (1) For import of input goods into a common bonded warehouse an Into-bond GD shall be filed as per procedure applicable for clearance into the public bonded warehouses under the Customs Act, 1969 (IV of 1969) against the name of the licensee / owner of the common bonded warehouse.

(2) The record of imported input goods by a licensee of the common bonded warehouse shall be maintained by WeBOC/CCS system in a manner and style so as to credit or debit quantum of leviable duty and taxes against the face value of bond at the time of into-bonding and ex-bonding respectively, along with quantity of goods. The quantum of leviable duty and taxes on imported goods stocked in a common bonded warehouse shall not exceed the face value of the bond.

(3) The input goods shall be stored and marks and number on each item shall be mentioned as per procedure to be specified by the Collector of Customs keeping in view the nature of input goods.

362G. Facilities to the officer in charge of common bonded warehouse: The licensee shall provide proper accommodation to the officer in charge of the common bonded warehouse and all expenses incurred thereon shall be borne by the licensee.

362H. Removal of input goods from common bonded warehouse.-(1) Removal of input goods to the SMEs, indirect and direct exporters shall be made by filing ex-bond goods

declaration in terms of section 104 of the customs act, 1969 against the name of the purchaser / buyer.

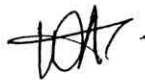
(2) Small and Medium Enterprises including manufacturing bond, Export Oriented Units, DTRE users, direct and indirect exporters, units located in Export Processing Zones and Special Economic Zones can purchase / buy goods from a common bonded warehouse and any concession of duty and taxes otherwise available to such purchaser / buyer on input goods will be also be admissible on purchase of input goods from a common bonded warehouse.

(3) The removal of goods from a common bonded warehouse by Small and Medium Enterprises including Manufacturing bond, Export Oriented Units, DTRE users, direct and indirect exporters, Export Processing Zones and Special Economic Zones not availing any concession on purchase of input goods will be admissible on payment of duty and taxes, subject to provisions of Import Policy Order.

(4) The input goods other than restricted/banned under Annex-A & B of Import Policy Order 2020, can also be ex-bonded/purchased by any person registered as manufacturer on payment of statutory rates of leviable duty and taxes.

362I. Maintenance of record: (1) The licensee / owner of the common bonded warehouse shall maintain a serially numbered register of all the input goods imported and the goods supplied to Small and Medium Enterprises including Manufacturing bond, Export Oriented Units, DTRE users, direct and indirect exporters, Export Processing Zones and Special Economic Zones in the form set out in **Appendix-VI** to this chapter. Same record shall be produced to the licensing authority whenever requisitioned and at the time of annual stock taking.

(2) The licensee of warehouse shall maintain proper record of all warehoused goods in the manner as prescribed in the Acts or the rules made thereunder or by the Collector.

 Provided that proper record of into-bond and ex-bond goods shall also be maintained in the WeBOC so that an updated stock of the Bond is available in Customs Computerized System at any point in time for analysis by the Customs authorities.

362J. Export of goods: The Small and Medium Enterprises including Manufacturing bond, Export Oriented Units, DTRE users, direct and indirect exporters, units located in EPZ/SEZs which purchases goods from a common bonded warehouse availing exemption of duty and taxes under any concessionary regime on input goods for manufacturing and subsequent export of finished goods will be responsible for the export of such goods within the stipulated period under the respective export concessionary regime and to the satisfaction of regulatory authorities under respective concessionary regime.

362K. Re-export of imported input goods.(1) The licensee may be allowed to re-export input goods imported for manufacture of export goods under these rules in their original and unprocessed form within three years of their import subject to the limitations and restrictions of Import Policy Order and Export Trade Control Order for the time being in force.

(2) Application for re-export of input goods shall be made by the licensee in the form set out in **Appendix-VIII** to these rules.

362L. Retention period for the procured input goods.- (1) The licensee shall supply the input goods to the SMEs and other exporters within a period of three years from the date of importation.


(2) Warehousing surcharge payable under section 98 of the Customs Act, 1969 (IV of 1969), shall not be payable for a period of three years in respect of input goods referred to in sub-rule (1).

(3) The calculation of surcharge, if chargeable under section 98 of the Customs Act, 1969 (IV of 1969), shall be made on the basis of duty and taxes on the into bond bill of entry, when goods are entered into the warehouse, without taking into account any concessionary rate of duty applicable at the time of ex-bonding of the goods and the fact that goods will be re-exported under a bill of export.

362M. Selling of input goods into domestic market: In circumstances where the owner of the common bonded warehouse is unable to sell the imported input goods to Small and Medium Enterprises including Manufacturing bond, Export Oriented Units, DTRE users, direct and indirect exporters, Export Processing Zones and Special Economic Zones for manufacture of finished goods for subsequent export or unable to re-export the imported input goods in their original and unprocessed form (as per rule 362K) for want of buyer abroad, the licensee may be allowed to sell the imported input goods into local market on payment of all leviable duty and taxes and subject to provisions of Import Policy Order or any other law as if the goods are imported into the country. In case such goods are sold into domestic market after 3 years of retention period a surcharge @KIBOR Plus 3% shall be applicable in addition to the leviable duty and taxes.

362N. Bond to bond transfer.-(1) The bond to bond transfer of warehoused goods is allowed on filing of declaration of such transfers by the licensee (seller) and acceptance of the same through declaration by another licensee (buyer) in WeBOC, provided intimation regarding such transfers and indemnity bond as per **Appendix-VII** is also submitted to the Collector or the regulatory authority.

Provided that in case the transferor (seller) intends to release his own indemnity bond, the same may be approved by the Collectorate once properly executed indemnity bond is submitted by the buyer to assume responsibility for the goods transferred under this rule, which shall remain in possession of customs Collectorate till such goods are ex-bonded in accordance with legal provisions in this regard.

 **362O. Transfer of ownership or title.**- The licensee shall not be allowed to transfer the ownership or title of the common bonded warehouse unless all outstanding customs-duty, central excise duty, sales tax and income tax are paid and any other liabilities are discharged.

362P. General bond.- The licensee shall execute a general bond to observe all rules, procedures and instructions that may be required in respect of such license.

362Q. Stock taking of goods lying in a warehouse.- An appropriate officer of customs, authorized by the concerned Assistant Collector of Customs, shall conduct stock taking and detailed audit of a warehouse as and when so directed but at least once in a year.

362R. Unaccounted input goods:- If any licensee fails to give proper account of the input goods to the satisfaction of an officer of customs not below the rank of an Assistant Collector, the licensee shall pay on demand an amount equal to the customs duty, federal excise duty, sales tax and income tax leviable thereon as if they were imported and used for home consumption and shall also be liable to penalties imposed for such violation under the Acts.

362S. Remission of customs-duty, central excise duty, sales tax and income tax.- Subject to the satisfaction of the Collector of Customs, the customs-duty, federal excise duty, sales tax and income tax, if any, may be remitted in full or in part, as the case may be, in the following cases, namely:-

- (a) when the goods are damaged or destroyed by any unavoidable circumstance or for cause beyond the control of the licensee; or
- (b) when goods procured are bonafide samples drawn under these rules or samples for study, testing or design.
- (c) when the input goods or finished goods that are rendered unfit for consumption or sale, are destroyed in the manner as determined by the Collector.

Provided that no refund of duty and taxes shall be payable to importer if duty paid goods are damaged, deteriorated or destroyed during the period of storage after payment of duty and taxes.

362T. Destruction of input goods.- Any imported input goods that are rendered unfit for consumption or sale may be allowed to be destroyed by an officer of customs not below the rank of an Assistant Collector, after approval and in the manner as the Collector of Customs may, by order in writing specify.

APPENDIX-I
[see rule 343(1) and 362B(1)]

**GOVERNMENT OF PAKISTAN
COLLECTORATE OF CUSTOMS**

APPLICATION FORM FOR LICENSE OF A WAREHOUSE.

I/We intend to operate a private bonded warehouse / public bonded warehouse / common bonded warehouse / manufacturing bonded warehouse (strike out the irrelevant) in the name and style of _____ . It is requested that a license for _____ bonded warehouse may be granted to me / us.

A. GENERAL INFORMATION.

1. Name of the warehouse _____
2. Address: _____
3. N.T.N. _____
4. Sales Tax Registration No. (if required) _____
5. Status of Business: Sole Proprietorship, Partnership, Company.
(Tick the relevant).
6. Telephone , Fax and E-mail _____
7. Name of the directors with NTN & NIC No.

i. Name _____	ii. Name _____
N.T.N. _____	NTN _____
NIC No. _____	NIC No. _____
iii. Name _____	iv. Name _____
N.T.N. _____	NTN _____
NIC No. _____	NIC No. _____
8. Maximum face value of the dutiable goods to be stored / manufactured in the proposed warehouse. _____

Wol 7.

9. Please give the following information, if applicable, and write "Not Applicable", if otherwise.

- i. Maximum value of the imported goods _____
/ input goods:
- ii. Total storage area for imported goods _____
/ input goods:
- iii. Nature, type and value of goods to be _____
imported:
- iv. Nature, type and value of local _____
sales taxable goods.
- v. Nature, type and value of local _____
excisable goods.
- vi. Nature, type and value of goods to be _____
manufactured :
- vii. Total value of goods exported in the _____
last two financial years.
- viii. What other business the applicant is engaged in, give detail of sister
concern, if any.

- ix. Whether the applicant has ever availed the facility of any kind of
bonded warehouse, if so give details:

- x. Whether the license of the applicant ever revoked or the licensee
ever penalized under any provisions of the Acts.

- xi. Whether the goods intended to be manufactured in the warehouse
fall within any category of Textile quotas, if so please indicate the
category (description & number) alongwith country:

- xii. Please indicate the banks/branches of banks with which the business
will be carried in connection with the proposed warehouse.

HAC

B. UNDERTAKING.

- 1. I / We hereby declare that the information furnished by me/us is true to the best of my/our knowledge and belief.
- 2. I/We would agree to abide by any and specific conditions as may be laid down from time to time.
- 3. I/We also agree to abide by any and specific conditions as may be laid down from time to time.
- 4. I/We also agree to inform the Collector or any Officer authorized in this behalf, of any change in the information provided in this application.
- 5. I/We have enclosed all documents required under sub-rule (I) of rule 2.

Date: _____

Signature of the Applicant _____

Diary No. _____ Date: _____

C. Remarks of Bond Officer.

Signature: _____ Name: _____
Date: _____

D. Remarks of Assistant Collector of Customs (Bond)

Signature: _____ Name: _____

E. Orders of Collector: _____
Signature: _____ Date: _____
Name: _____

F. Date of Issue. _____

Date of Expiry. _____

G. Revalidated for 3 years.

FIRST REVALIDATION.	SECOND REVALIDATION.	THIRD REVALIDATION.
Date _____	Date _____	Date _____
Signature _____	Signature _____	Signature _____

WAT

APPENDIX-II
[see rule 342(c) and 343(1)(f)]

GOVERNMENT OF PAKISTAN
COLLECTORATE OF CUSTOMS

BOND

I/we M/s. _____,
jointly and severally bound to the President of Pakistan in the sum equal to the Rs.
_____ (Rupees _____ only) to be paid to the President of
Pakistan for which we jointly and severally bind ourselves and our legal representatives.

The conditions of this bond are that:-

If M/s. _____,
or their legal representatives shall observe all the provisions of the Acts, and the rules in
respect of such goods to be observed by the owner of the warehouse goods and by persons
obtaining permission to warehouse goods under the provisions thereof.

And if the said M/s. _____, or their legal
representatives shall pay to the appropriate officer of Customs at the Custom House, _____ all
dues, rent, surcharge or other lawful charges on the goods, which shall be demanded on the said goods or on
account of penalties incurred in respect of them, within the prescribed period or within such further time as the

Central Board of Revenue or the Collector may allow in this behalf together with surcharges on every such sum at the discretion of the appropriate officer.

And that the establishment charges, if payable under the rules, for the year will be deposited in advance at the time of renewal and will be subjected to review by the Collector from time to time.

And that the amount demanded as a result of short recoveries discovered by the audit at a later stage will be deposited on receipt of notice thereof.

And if within the terms so fixed or allowed, the said goods or any portion thereof having being removed from the said warehouse for the home consumption or re-exportation by sea, land or air, the full amount of all duties and taxes, warehouse dues, rent or other lawful charges, penalties and surcharges demandable as aforesaid shall be first paid on the whole of the said goods. This obligation shall be void.

Otherwise on breach or failure in the performance of any part of this condition the same shall be in full force.

Signature and Seal: _____
Name: _____
N.I.C. No: _____
NTN: _____

Witnesses.

1. _____

2. _____

APPENDIX-III
[see rule 350 & 353(2)]

GOVERNMENT OF PAKISTAN
COLLECTORATE OF CUSTOMS

ANALYSIS CERTIFICATE

No. _____

Date _____

1. Name and address of the warehouse/manufacturer-cum-exporter. _____
2. Sales Tax Registration No. _____
3. Detailed specifications of the finished goods to be manufactured _____
4. Details of the input goods to be used for the manufacture of the finished goods:

S. No.	Input Goods	Per unit requirement	Wastage.	Rate of duty	Current per unit value
(i)					
(ii)					
(iii)					
(iv)					
(v)					
(vi)					
(vii)					
(viii)					
(ix)					
(x)					

Prepared by:
Signature and seal

Countersigned by:
Signature and seal

APPENDIX-IV
[see rule 351 (2), 353(9)]

GOVERNMENT OF PAKISTAN
MODEL CUSTOMS COLLECTORATE

CUSTOM HOUSE, _____

ITEM-WISE RECORD/RETURN OF INPUT GOODS PROCURED, MANUFACTURED AND EXPORTED

..... NUMBER _____

..... TAX REGISTRATION NUMBER _____

Part-I Movement in Input Goods in Bonded Warehouse (item-wise)														
RECEIPT							ISSUED							
(1)	Date		(2)	Info Bond No. and date		(3)	B/E No. / Import GD No. / AR-3 No. / ST Invoice No. / Purchase Receipt No. and date		(4)	Import value of each item		(5)	Rate of duty / sales tax / other levy on each item	
(6)	Total duties / taxes etc involved		(7)	Country of origin / Federal Excise License No. / Sales Tax Registration No. / Name of warehouse from whom received		(8)	Quantity of each item received		(9)	Quantity of each item received from vendor		(10)	Reference of import GD No. for goods removed for manufacturing	
(11)	Quantity removed for manufacturing of finished goods		(12)	Quantity removed for home consumption		(13)	Quantity removed for vendor		(14)	Closing balance in store				

Part-II Movement in Production department for Input Goods														
(15)	Date		(16)	Document Reference No.		(17)	Quantity Received from Bonded warehouse		(18)	Description of goods manufactured		(19)	Quantity of Input goods consumed in	
(20)	Finished goods		(21)	Closing balance		(22)	Quantity of output goods manufactured as		(23)	Factory rejects		(24)	Wastage	

HK

Part-III Movement in Finished Goods manufactured														
(25)	Date		(26)	Quantity of input goods involved		(27)	Reference of respective GD No. of that input imports		(28)	Accumulated quantity consumed of that import GD		(29)	Quantity of goods manufactured (output)	
(30)	Quantity of finished goods exported		(31)	Value of finished goods exported		(32)	Bill of Export No. & date		(33)	Closing balance				

Part-IV Movement in Factory Rejects														
(34)	Date		(35)	Quantity of input goods involved		(36)	Reference of respective GD No. of that input imports		(37)	Accumulated quantity consumed of that import GD		(38)	Quantity of factory rejects manufactured	
(39)	Quantity of factory rejects sold in domestic market		(40)	Reference of import GD No. / ST Invoice No. for removal of factory rejects		(41)	Closing balance							

Part-V Movement in Wastage														
(42)	Date		(43)	Quantity of wastage manufactured		(44)	Quantity wastage sold in domestic market		(45)	Reference of import GD No. / Sales Tax Invoice No. for removal of wastage with date		(46)	Closing balance	

SIGNATURE _____
 NAME AND DESIGNATION _____
 N.I.C. NO. _____
 Verified by the Customs Officer Incharge of the Bond
 Signature _____
 Official rubber stamp with Name and Designation _____]

APPENDIX-V
 [See rule 351(8) and 353(2)]

GOVERNMENT OF PAKISTAN
 COLLECTORATE OF CUSTOMS

APPLICATION FOR TRANSFER OF GOODS FROM A WAREHOUSE TO ANOTHER
 WAREHOUSE/VENDOR/MANUFACTURER-CUM-EXPORTER.

To,
 The Collector ⁹⁷[/Regulatory Authority],
 Collectorate of Customs,
 Custom House _____.

I/we, M/s _____
 intend to transfer the following goods from _____
 (Name, address & license No. of the warehouse)
 to _____
 (Name, address & license No. of the warehouse/vendor/manufacturer-cum-exporter)
 for the purpose of _____

Description	B/E / AR-3 / Sales Tax invoice/purchase receipt No. & date	Quantity.	Value in Rs.	Total Value (per unit)	Duty & taxes rate (item-wise)	Total duty & taxes involved.
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Indemnity Bond No. & Date.	Nature of further processing, if required.	Date on which transfer is required.	Date on which transferred goods will be retrieved / exported.	Extent of value addition, if any.
(8)	(9)	(10)	(11)	(12)

Signatures with date _____ Signature with date _____
 Name & Designation _____ Name & Designation _____
 of Consignor _____ of Consignee _____

GOVERNMENT OF PAKISTAN
COLLECTORATE OF CUSTOMS

RECORD OF GOODS ISSUED FROM A WAREHOUSE AND RECEIVED
BY Small and Medium Enterprises'S /DIRECT & INDIRECT EXPORTER /
MANUFACTURER-CUM-EXPORTER/VENDOR.

Name of the warehouse. _____ License No. _____

Input goods issued from a warehouse.							
Opening as on 1st day of the month.	B/E No. and date.	IGM No.	Item-wise quantity.	Items wise value.	Assessed duty on each item.	Quantity of each item.	Value of each item.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Duty and taxes involved.	Balance as on the last day of month.
(9)	(10)

First and third copy:	for Small and Medium Enterprises or exporter.	Signature of Licensee _____ Name _____
Second copy:	for Collectorate of Customs.	Signature of Small and Medium enterprises/exporter _____
Fourth copy:	for the licensee of warehouse	Name of Small and Medium Enterprises/exporter _____
		Name and signature Of Customs Officer in charge of the Warehouse _____
		Date _____

GOVERNMENT OF PAKISTAN
COLLECTORATE OF CUSTOMS,

ON APPROPRIATE STAMPED NON-JUDICIAL PAPER
INDEMNITY BOND.

_____ This deed of indemnity is made on the _____ day of _____ 20____ between
M/s. _____ who have registered office
_____ (hereinafter called the licensee which means and includes their successors,
administrators, executors and assignees) of the

one part, and President of Pakistan through the Collector of Customs _____ (hereinafter called " the
Collector ") of the other part:

Whereas, the Collector has allowed us to remove goods in bond, we shall pay on demand all duties, taxes, repayment, rebates and refunds, not levied or paid under the rules, on the procurement of warehoused goods which are not accounted to the satisfaction of the Collector and to pay any penalties imposed by the Collector /adjudicating officer for violation of these rules or the Acts;

NOW, THESE PRESENT WITNESS that in pursuance of this BOND the licensee M/s. _____ hereby agree to indemnify the said Collector for loss of revenue to the extent of Rs. _____ (Rupees _____) and also against costs and expenses which may be incurred by the Collector in recovery of the above amount of revenue.

It is further, agreed that the above amount may be recovered as an arrears of land revenue under sub-section (2) of section 202 of the Customs Act, 1969 (IV of 1969), if the licensee fails to abide by any condition laid down in the Customs Rules, 2001;

IN WITNESS WHEREOF the parties hereto have put their respective hands and seals on the day above written.

- (1) M/s. _____ (Address)
(2) _____
(Name and permanent address)
for and on behalf of the President

WITNESSES

1. _____
(Signature, name, designation, full address and N.I.C. No.)
2. _____
(Signature, name, designation, full address and N.I.C. No.)

- Note. (1) The witnesses should be government servants in BPS-16 or above, or Oath Commissioner, Notary Public or an Officer of a Scheduled Bank.
(2) This bond should be based upon proper collateral security in the shape of NIT units, Defence Saving Certificates, Khas Deposit Certificates, Bearer Bonds and such other securities which banks generally accept for extending credit.

APPENDIX-VIII
[See rule 355(2) & 362K]

GOVERNMENT OF PAKISTAN
COLLECTORATE OF CUSTOMS

APPLICATION FOR RE-EXPORT OF IMPORTED GOODS IN
THEIR ORIGINAL AND UNPROCESSED FORM.

The Collector ⁹⁷[or Regulatory Authority],
Collectorate of Customs,
_____.

I/We, M/s. _____
licensee vide license type _____ and No. _____ dated
_____ intend to re-export the imported warehoused goods in their original and
unprocessed form under rule 357(2) of this chapter.

The details are given below:-

- (1) Description of goods.
(2) Quantity of goods to be re-exported.
(3) Value of goods to be re-exported.
(4) Period of retention for the said goods.
(5) DETAILS OF IMPORTS.

- 453
- (i) When the goods were imported.
(give date, B.E. No. and IGM No.).
 - (ii) How much (specify the quantity) of
goods as 5(i) above were utilized/ex-bonded.

UNDERTAKING:

1. I/We hereby declare that the information furnished by me/us is true to the best of my/our knowledge and belief.
2. I/We would produce further documentary evidence in support thereof if and when called for.
3. I/We also agree to abide by any such specific conditions as may be laid down from time to time.
4. I/We also agree to inform the Collector or any officer authorized in this behalf of any change in the information provided in the application.

Date _____
Signature of applicant.™.

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

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