GOVERNMENT OF PAKISTAN (REVENUE DIVISION) FEDERAL BOARD OF REVENUE

Islamabad, the 12th January, 2022

NOTIFICATION (Customs)

S.R.O. 60 (I)/2022.- 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), 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. Objections or suggestions 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 433, in the proviso, for the full stop at the end, a colon shall be substituted and thereafter the following new proviso shall be added, namely:-

"Provided further that the condition of upfront payment of duty and taxes shall not be applicable if the declaration is filed through the Pakistan Single Window system where declaration shall be deemed to have been filed upon submission through the system.";

(2) in rule 444, for the full stop at the end, a colon shall be substituted and thereafter the following new proviso shall be added, namely:-

"Provided that the condition of upfront payment of duty and taxes shall not be applicable if the declaration is filed through the Pakistan Single Window system where declaration shall be deemed to have been filed upon submission through the system.";.

[C. No.2(1)L&P/2020-Pt]

(Muhammad Rizwan) Secretary (Law & Procedure)