

Government of Pakistan
Revenue Division
Federal Board of Revenue

NOTIFICATION
(Customs)

Islamabad, the 4th July, 2022.

S.R.O. ⁹⁸⁵ (I)/2022.- The following draft of certain further amendments in the Baggage Rules, 2006, 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) for rule 3, the following shall be substituted, namely:-

“3. **Allowances for Pakistani nationals not availing transfer of residence.**— The following shall be various allowances for the Pakistani nationals not availing transfer of residence, namely:-

A.— **Items of personal use allowed duty-free on any visit:**

- (i) personal wearing apparel and clothing accessories;
- (ii) one laptop computer; and
- (iii) any other item except mobile phone, following allowances shall be admissible:

S.No.	Stay Abroad	Value of Duty free allowance
(1)	(2)	(3)

(i)	upto thirty days	upto four hundred US Dollars (USD 400)
(ii)	between thirty to sixty days	upto eight hundred US Dollars (USD 800)
(iii)	more than sixty days	upto twelve hundred US Dollars (USD 1200)

B.— Purchases from a Duty Free Shop: —

Duty free allowances of the aggregate value upto one thousand US dollars in case the goods are purchased from one of the duty free shops in Pakistan within sixty days of the arrival, and provided that the stay abroad of the passenger is more than sixty days.”;

(2) for rule 4, the following shall be substituted, namely:-

“4. Allowances for Pakistani nationals availing transfer of residence. —

A.—Duty Free Allowances: —

- (i) personal household goods generally used by a family.
- (ii) second hand or used professional equipment in use of a registered Pakistani practitioner during stay abroad, having proof of registration in the country abroad and duly recognized by the concerned regulatory authority or association:

Provided that an inspection certificate from an internationally recognized inspection agency in the exporting countries to the effect that such equipment is free from bacteria and other material injurious to human health, is furnished at the time of import of the equipment.;

- (iii) any other item (excluding mobile phones) of the value not exceeding fifteen hundred US dollars; and
- (iv) weapon of non-prohibited bore for the personnel of armed forces, customs, police or any other law enforcement agency.

B.— Purchases from a Duty Free Shop: —

Duty free allowances of the aggregate value upto fifteen hundred US dollars in case the goods are purchased from one of the duty free shops in Pakistan within sixty days of the arrival.”;

- (3) in rule 5, for the TABLE, the following shall be substituted, namely:-

“TABLE

(1)	(2)	(3)	(4)
S.NO.	TYPE OF FERC	AMOUNT REMITTED THROUGH NORMAL BANKING CHANNEL (in US \$ or equivalent foreign currency)	DUTY CREDIT IN PAKISTANI RUPEES
1.	Silver	2500 or more	20,000
2.	Silver Plus	5000 or more	40,000
3.	Golden	10,000 or more	60,000
4.	Golden Plus	25,000 or more	100,000
5.	Platinum	50,000 or more	200,000

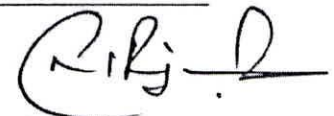
“;and

- (4) for rule 6, the following shall be substituted, namely:-

“6. Allowances for foreign nationals and tourists.— The following allowances shall be admissible to foreign national and tourist, namely:—

- (i) personal wearing apparel and clothing accessories; and
- (ii) any other item (excluding mobile phones) of the value not exceeding eight hundred US dollars.”.

[C. No.5(7)L&P/2004(Pt)]



(Najeeb Arjumand)
Secretary (Enforcement & Coord)