

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

**NOTIFICATION
(CUSTOMS)**

Islamabad, the 3rd October, 2023.

S.R.O. 1395 (I)/2023.- 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 by 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 two 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, in Chapter XXI.-

- (1) in rule 473, for sub-rule (3), the following shall be substituted, namely: -
“(3) After filing of GD, a minimum of twenty-five percent consignments of transit goods shall be selected for scanning and a minimum of ten percent for examination by the Risk Management System (RMS) while those consignments cleared by RMS shall be forwarded to the respective terminal operator for delivery and to the sealing officer for sealing.”
- (2) in rule 475, in sub-rule (3), for the expression “up to 20%” the expression “A minimum of twenty-five percent consignments of transit goods shall be selected for scanning and a minimum of ten percent for examination by the Risk Management System (RMS).”
- (3) in rule 484E, sub-rule (1) after the words “consignment shall be subjected to the” the words “minimum of twenty-five (25) percent consignments of transit goods shall be selected for scanning and a minimum of ten (10) percent for examination by the Risk Management System (RMS)” shall be added.

(4) in rule 484S, -

(a) in sub-rule (7), the expression "auto-" shall be omitted.

(b) for sub-rule (8), the following shall be substituted, namely: -

"(8) After completion of assessment, the GD will be marked to the security officer for obtaining GD wise bank guarantee or to the bank for payment of processing fee as the case may be."; and

(c) sub-rule (9), shall be omitted.

[C. No.1(14)T&BT/2013]


(Shakir Muhammad)
Secretary T&BT