

**Government of Pakistan  
(Revenue Division)  
Federal Board of Revenue**

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**Notification**

Islamabad, the 13<sup>th</sup> January, 2023.

**S.R.O. 77 (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 under sub-section (3A) of the said 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 871,
  - (a) in clause (i), after the word "company", the words "authorized under these rules" shall be inserted; and
  - (b) in clause (l), after the words "such exporter", the words "authorized under these rules" shall be inserted;
- (2) in rule 877, in sub-rule (4), for the word "out", the word "output" shall be substituted;
- (3) in rule 881, after sub-rule (2), the following new sub-rule shall be added, namely: -
  - "(3) The Regulatory Authority, on submission of an application by the EFS user, may allow sale or transfer of plant, machinery, equipment and apparatus from one EFS to another EFS. In case,

both the units fall under jurisdictions of different Collectorates, sale or transfer may be allowed after obtaining no objection certificate from the destination Collectorate. Any stated sale or transfer shall be subject to security and indemnity bond for the remaining period as prescribed in Appendix-VI deposited at the time of import. After sale or transfer of plant, machinery, equipment and apparatus, EFS user shall provide certificate to the respective Collectorate to the effect that such sale or transfer has been completed as per prescribed procedure and this procedure shall apply mutatis mutandis in case of merger or acquisition of EFS users.”;

- (4) in rule 886, in sub rule (4), after the words “paid on such wastage”, the following shall be added:-

“on filing of a goods declaration which shall be assessed as if the goods are imported into Pakistan in that condition.”;

- (5) in rule 886, in sub rule (4), after the words “before removal”, a full stop shall be inserted and the following expression shall be omitted:-

“and the information is uploaded in the WeBOC or PSW System by the Regulatory Collector.”;

- (6) in rule 887, in sub-rule (1), in clause (b), for the figure “741”, the figure “872” shall be substituted;

- (7) in rule 888, in sub-rule (1), in clause (a), for the figure “741”, the figure “872” shall be substituted;

- (8) after rule 898, the following new heading shall be added, namely:-

**“Sub-Chapter I”  
Common Export Houses”;** and

- (9) after Appendix-V, the following new Appendix shall be added, namely:-

GOVERNMENT OF PAKISTAN  
COLLECTORATE OF CUSTOMS

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INDEMNITY BOND  
(ON APPROPRIATELY STAMPED NON-JUDICIAL PAPER)

This deed of indemnity is made on the \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_ between M/s \_\_\_\_\_ who have registered office at \_\_\_\_\_ (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:

2. Whereas, the Regulatory Authority has allowed us to remove plant, machinery, equipment and apparatus from one EFS user to another EFS user, we shall pay on demand all duties, taxes, drawbacks, repayments, rebates and refunds, not levied or paid under the rules, on the procurement of plant and machinery which are not accounted to the satisfaction of the Regulatory Authority and to pay any penalties imposed by the Regulatory Authority /adjudicating officer for violation of these rules or the Acts;

3. Now, these present witness that in pursuance of this BOND the licensee M/s. \_\_\_\_\_ hereby agrees to indemnify the said Regulatory Authority or adjudicating officer for loss of revenue to the extent of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) and also against costs and expenses which may be incurred by the Regulatory Authority in recovery of the above amount of revenue.

4. It is further agreed that the above amount may be recovered as arrears under relevant sections of the Acts and the rules made thereunder if the licensee fails to abide by any condition laid down in rules.

5. 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

Witness No.1  
Signature \_\_\_\_\_

Witness No.2  
Signature \_\_\_\_\_

Name \_\_\_\_\_

Name \_\_\_\_\_

Designation \_\_\_\_\_

Designation \_\_\_\_\_

Full  
address \_\_\_\_\_

Full address \_\_\_\_\_

CNIC No. \_\_\_\_\_

CNIC No. \_\_\_\_\_

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

[C. No. 5(10)EP/2021]

  
(Saqib-ur-Raihan)  
Secretary (Export Policy)