

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

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**NOTIFICATION  
(CUSTOMS)**

Islamabad, the 3<sup>rd</sup> March, 2023.

S.R.O. 287 (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 be sent for consideration of the Board 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 471, sub-rule (1),
  - (a) in clause (iia), the expression “(Operations)” shall be omitted; and
  - (b) in clause (xa), for the expression “in the premises of the port or at off dock terminal”, the expression “in the approved places within premises of customs-ports, terminals or off-dock terminals” shall be substituted;
- (2) in rule 484R, -
  - (a) in sub-rules (1), (2) and (5), for the word “seaport”, the expression “customs-ports or” shall be substituted; and
  - (b) in sub-rule (8), the expression “(Operations)” shall be omitted;
- (3) in rule 484S,-
  - (a) in the title, for the word “seaport”, the expression “customs-ports and terminals” shall be substituted; and

- (b) in sub-rules (1) and (3), for the word “seaport” the expression “customs-ports and” shall be substituted;
- (4) in rule 484T,-
- (a) in the title, the words “seaport” shall be omitted; and
- (b) in sub-rule (8), for the word “seaport” the word “terminal” shall be substituted; and
- (5) in rule 484U, in sub-rule (4), for the word “seaport” the expression “customs-ports or” shall be substituted.

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[C. No.1(4)T&BT/2021]

  
(Shakir Muhammad)  
Secretary T&BT