

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

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**NOTIFICATION  
(CUSTOMS)**

Islamabad, the 7<sup>th</sup> July, 2023

S.R.O. 901 (I)/2023. – In exercise of the powers conferred by section 6 of the Customs Act, 1969 (IV of 1969) and in supersession of its Notification No. S.R.O 1090(I)/2010 dated 01.12.2010, the Federal Board of Revenue is pleased to entrust to the officers of the Pakistan Rangers, Frontier Corps [Balochistan (North/South) and Khyber Pakhtunkhwa (North/South)], (hereafter referred as Law Enforcement Agencies – LEAs) operating within their respective jurisdictions as specified in Column (1) of the Table below, the functions of officers of Customs under the provisions of the said Act specified in Column (2) of the said Table, with immediate effect, subject to the following conditions, namely:-

- (i) for goods other than notified essential commodities, the functions shall be performed within fifty kilometers of the international borders, but excluding the city municipal limits, customs areas, customs stations, ports, borders customs stations, international airports and bonded warehouses etc;
- (ii) for prevention of smuggling of essential commodities notified under sub-clause (iv) of clause (s) of section 2 of the Customs Act, 1969 (IV of 1969), such functions shall be performed in the bordering districts of Balochistan adjoining Afghanistan including within city municipal limits and on the following highways in the province of Balochistan, namely:-
  - (a) M-8;
  - (b) N-10;
  - (c) N-25;
  - (d) N-30;
  - (e) N-40;
  - (f) N-50;
  - (g) N-65;
  - (h) N-70; and
  - (i) N-85;
- (iii) the personnel of LEAs shall not check any bonafide passenger's baggage and goods cleared from any customs area;
- (iv) they shall exercise due care and ensure that while performing these functions, the personnel of the LEAs do not obstruct the flow of legitimate goods of trade, imports and exports, and the general public;
- (v) the personnel of LEA shall provide assistance to officers of Customs in the discharge of their functions in terms of Section 7 of the Customs Act, 1969.

- (vi) the goods seized on suspicion of being smuggled or intended to be smuggled, shall be deposited only in a State Warehouse duly approved by the Collector of Customs;
- (vii) the Officer Commanding (OC) of each formation / wing of the Law Enforcement Agencies shall furnish the monthly details of seizures on the following format to the Collector of Customs (Enforcement) within their respective jurisdiction by the 5<sup>th</sup> day of each month:-

Sr. No.	Reference No. and Date	Description of seized goods/ vehicles	Quantity	Value	SWH where deposited
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- (viii) after the seizure, the goods shall be dealt with under the relevant provisions of the Customs Act, 1969.


**TABLE**

<b>Officers</b>		<b>Provisions of the Customs Act, 1969</b>	
<b>(1)</b>		<b>(2)</b>	
1.	Officers not below the rank of non-Commissioned Officer within their respective jurisdictions.	158, 160(1) and (2); 168(1) and (3); 172(1) and 174	
2.	Officers not below the rank of Junior Commissioned Officer within their respective jurisdiction.	161(3), (4), (5), (6) and (7); 165(1) and 166	
3.	Commissioned Officers within their respective jurisdictions.	159(2); 160(6); and 163(1) and (4).	
4.	Commandant within his jurisdiction.	157(2)	

2. The concerned Chief Collector of Customs will convene a coordination meeting in the second week of every month, with the head of the respective LEA for review and consultations.

3. This Notification shall remain in force till the 30<sup>th</sup> June, 2024, and, thereafter, the same shall be re-issued or extended subject to satisfactory performance of the aforesaid Law Enforcement Agencies and the fulfilment of conditions at S.No. (iii) to (viii) of this notification.

[C.No. 1(16)AS/99]

  
 07/07/23  
**( Ali Waheed Khan )**  
 Secretary (Enforcement & Coord.)