

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

**NOTIFICATION
(CUSTOMS)**

Islamabad, the 7th July, 2023.

S.R.O. 903(I)/2023.- In exercise of the powers conferred by sub-section (1) of section 6 of the Customs Act, 1969 (IV of 1969) and in supersession of its Notification No. S.R.O 42(I)/2014 dated 20.01.2014, the Federal Board of Revenue is pleased to entrust functions of officers of Customs under sections 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, sub-sections (1), (3) and (4) of section 168 and sections 169 and 171 of the said Act to all officers of the Pakistan Coast Guards (PCG) not below the rank of Junior Commissioned Officer within their respective jurisdiction, subject to the following conditions, namely:-

- (i) The functions shall be limited within fifty kilometers of coast line;
- (ii) the functions shall exclude the city municipal limits, Customs areas, Customs stations, ports, Borders Customs stations, International Airports and Bonded Warehouses, etc;
- (iii) the personnel of PCG 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 PCG do not obstruct the flow of legitimate goods of trade, imports and exports, and the general public;
- (v) the personnel of PCG 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; and
- (vii) the Officer Commanding (OC) of each formation, Battalion, Wing of PCG shall furnish the monthly details of seizures on the following format to the Collector of Customs (Enforcement) within their respective jurisdiction by the 5th 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.

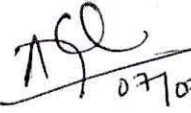
TABLE

Officers	Provisions of the Customs Act, 1969
(1)	(2)
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 30th June, 2024, and, thereafter, the same shall be re-issued or extended subject to satisfactory performance of PCG 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.)