

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

Islamabad, the 23rd October, 2024.

**NOTIFICATION
(Customs)**

S.R.O. **1645** (I)/2024.- 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 the said section 219, 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 this Notification 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 XIV,-

- (1) in rule 326, in clause (c), after the word "Trust", occurring for the third time, the expression "Iranian carrier as defined in Article 2 of the Agreement on Bilateral Road Transportation of Goods between the Government of the Islamic Republic of Pakistan and the Government of the Islamic Republic of Iran, 1987" shall be added; and
- (2) in rule 328, after sub-rule (6), the following new sub-rule shall be inserted, namely:-

“(6A) In case of transshipment of goods through Iranian carrier from Taftan to NLC Dry Port, Quetta, the Iranian transport operator shall furnish a bank guarantee

equivalent to the amount of leviable customs duties and taxes on goods meant for transshipment, as determined by the Collectorate of Customs Appraisal, Taftan, in terms of clause (7) of Article 7 of the Agreement on Bilateral Road Transportation of Goods between the Government of the Islamic Republic of Pakistan and the Government of the Islamic Republic of Iran, 1987. The amount of bank guarantee shall be forfeited apart from other consequential penal action under the Act, and the rules made thereunder, if the Iranian carrier misuses the facilities of the transshipment of the imported goods.”.

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


(Rizwan Mahmood) 23/10/24
Secretary (Transit & Border Trade)