

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

Notification

Islamabad, the 10th January, 2024.

S.R.O. 30 (I)/2024.- In exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Customs Rules, 2001, which, as required under sub-section (3A) of the said section 219, were previously published *vide* Notification No.S.R.O.1517(I)/2023, dated the 2nd of November, 2023, namely:-

In the aforesaid Rules,-

- (1) “in rule 226, in sub-rule (4), for the expression “Board’s Notification No. SRO. 881(I)/80 dated 23rd August, 1980,” the words “the relevant tax laws” shall be substituted;
- (2) in rule 227, in sub-rule (2), for the expression “Board’s Notification No.S.R.O. 882(I)/80, dated 23rd August, 1980”, the words “relevant tax laws and notifications issued thereunder”, shall be substituted;
- (3) in rule 234, for full stop at the end, a colon shall be substituted and thereafter, the following proviso shall be inserted, namely:-

“Provided that consolidation of Sialkot Export Processing Zone (SEPZ) export LCL cargo by an international supply chain consolidator at Karachi authorized by the consignee, may be allowed on case by case basis by the Collector of Customs exercising jurisdiction over the Zone on submission of bank guarantee equivalent to the value of the duty and taxes leviable on the goods to be exported, as if the same are imported into Pakistan in that form. The consolidated cargo shall be exported within a time period of 15 days from the date of removal from the zone and the bank guarantee shall be released on submission of consignment note as per Appendix-A to this sub-chapter alongwith a copy of export Goods Declaration;

Provided further that the period of re-export, for reasons to be recorded in writing, may be extended by the Collector of Customs for a period not exceeding fifteen days.”

- (4) after rule 236, the following Appendix-A shall be inserted, namely: -

CONSIGNMENT NOTE			
Date: _____			
Customs CRN	Container No.	Seal No.	Outward Gate Pass No. and Date (issued at the Collectorate of origin)
Certificate: I / We hereby certify that goods mentioned in the accompanied packing list have been placed inside the container and the container has been sealed by me / us.			
Name and Signature of shipper/ consolidator with stamp			

- (5) in rule 525, for full stop at the end, a colon shall be substituted and thereafter the following proviso shall be inserted, namely:-

“Provided that the Sialkot Export Processing Zone (SEPZ) export LCL cargo may be allowed consolidation in terms of rule 234.”;
- (6) in rule 871, in clause (k), in sub-clause (a), after the words “direct exporter”, the words “or a commercial exporter” shall be added;
- (7) in rule 872, in sub-rule (1), in clause (a), after the words “ten per cent”, the words “in USD terms for imported goods and in Pak Rupees for locally procured goods, on annual aggregate basis”, shall be added;
- (8) in rule 874, after sub-rule (3), the following new sub-rule shall be inserted, namely: -

“(3A) A manufacturer-cum-exporter falling under Category A or B can exercise hybrid facility of operating as indirect exporter or toll manufacturer as well.”;
- (9) in rule 876, in sub-rule (1), in clause (e), for full stop at the end, a colon shall be substituted and thereafter the following proviso shall be inserted, namely: -

“Provided that the PDC to be submitted shall be of the bank account for which bank statement has already been submitted to the Regulatory Collectorate in terms of rule 875(2)(vi).”;
- (10) in rule 883, in the Table, -
 - (a) against Sr.No.IV, in column (3), for the number “48”, the number “24” shall be substituted; and

- (b) against Sr.No.V, in column (3), for the number “24”, the number “12” shall be substituted;
- (11) in rule 886, in sub-rule (4), for full stop at the end, a colon shall be substituted and thereafter the following proviso shall be inserted, namely: -
- “provided that a user may transfer the permissible wastages to another user.”;
- (12) in rule 892, after the word and comma “sold,”, the expression “aggregate value addition,” shall be inserted;
- (13) in rule 893, in sub-rule (1), for full stop at the end, a colon shall be substituted and thereafter the following new proviso shall be added, namely: -
- “Provided further that the audit of new entrants in export facilitation scheme, not availing any previous export scheme, may be conducted on annual basis for the first three years.”; and
- (14) in rule 897, after sub-rule (2), the following new sub-rules shall be added, namely: -
- “(3) The user shall arrange or install at his premises such online automated system to record and display details of input goods, manufactured goods and output goods exported or supplied to another user or vendor besides inventory position on daily basis as may enable the Regulatory Collectorate to monitor all the activity being done by him.
- (4)The Regulatory Collector shall be responsible for overall monitoring of the scheme.”.
- (15) in Appendix-IV, after the column 23, the following new column 24 shall be inserted:

(24)
Aggregate value addition on Imported/Locally Procured Goods (%)