

**Government of Pakistan**  
**(Revenue Division)**  
**Federal Board of Revenue**  
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Islamabad, the 8<sup>th</sup> January, 2025.

**NOTIFICATION**

S.R.O. 24 (I)/2025.- The following draft of certain further amendment in the Customs Rules, 2001, which the Federal Board of Revenue proposes to make in exercise of its 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 the draft amendments in the official Gazette. Objections or suggestions which may be received from any person, before 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 870A, after clause (g), the following new clauses shall be inserted, namely;-
  - “(ga) **“one window facility”** shall have the same meaning as assigned thereto under clause (k) of section 2 of the Special Technology Zones Authority Act, 2021 (XVII of 2021);
  - (gb) **“Pakistan single window or “PSW”** shall have the same meaning as assigned thereto under clause (m) of sub-section (1) of section 2 of the Pakistan Single Window Act, 2021 (III of 2021);”;
- (2) for rule 870B, the following shall be substituted, namely:-

**“870B. Registration to operate under Pakistan single window system.-**

(1) The licensee of the Authority, after acquisition of a valid licence from the Authority, shall apply for a subscription to the PSW as per applicable rules under the Pakistan Single Window Act, 2021 (III of 2021).

(2) The user ID of a licensee of the Authority may be blocked by the Collector of Customs or any Customs officer designated by the Collector upon any violation under the Act or these rules on the request of the Authority provided an opportunity of being heard was provided to the licensee by the Authority of competent jurisdiction.

(3) Upon constitution of any offence investigated by the authority of competent jurisdiction under the Act or relevant rules, the Collector of Customs

or any Customs officer designated by the Collector may temporarily restrict the licensee's access in the PSW or its allied system following which the licensee shall be barred from availing the services of the PSW, its allied components or services, to the extent of the functions regulated by STZA provided that a notice, electronically or otherwise, as the case may be, shall be issued within three days of restricting access to the PSW platform after providing the licensee the opportunity of being heard.”; and

(3) in rule 870C,-

(a) in sub-rule (3), for the expression “registered under the Customs Computerized System through a unique user ID”, the words “subscribed to the PSW” shall be substituted;

(b) for sub-rule (4), the following shall be substituted, namely:-

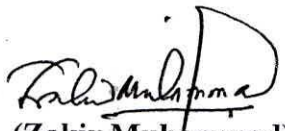
“(4) Upon the import of every consignment, the authorized officer of STZA shall certify in the prescribed manner and format, as per Appendix-A, through STZA's one window facility and thereafter the approved list shall be shared with PSW electronically by STZA's one window facility.”; and

(c) for sub-rules (6) and (7), the following shall be substituted, namely:-

“(6) Only those goods shall be considered for the benefits under these rules and PCT heading 9917 (4) of the First Schedule to the Customs Act, 1969 (IV of 1969) which are transmitted to the PSW by the STZA's one window facility and the quantities shall be auto-debited by the system as per goods imported and cleared by Customs.

(7) A goods declaration or single declaration filed in respect of the goods imported for a Zone along with other documents showing details of the goods as required under the Act and the rules made there under shall be assessed by concerned officer of the Customs Collectorate to ascertain the admissibility of claimed exemptions in respect of goods imported.”.

[C. No.2(3)/L&P/2020]

  
(Zakir Muhammad)  
Secretary (Law & Procedure)