

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

Islamabad, the 12th March, 2025.

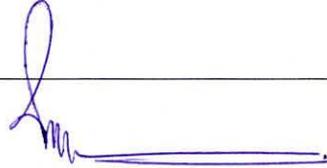
**NOTIFICATION
(Customs)**

S.R.O. **357** (I)/2025.- 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), the Federal Board of Revenue is pleased to direct that the following further amendment shall be made in the Customs Rules, 2001, which, as required by sub-section (3A) of the said section 219, were previously published *vide* Notification No. S.R.O.225(I)/2025, dated the 26th day of February, 2025, namely:-

In the aforesaid Rules, in Chapter XXI, in sub-chapter VII, in rule 484-A, after sub-rule (3), the following new sub-rule (4) shall be added, namely:-

“(4) Notwithstanding anything contained in these rules, the clearance of di-ammonium phosphate (DAP) in transit to Afghanistan through Gwadar port shall be subject to insurance guarantee as financial security to cover the leviable duty and taxes.”.

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



(Zubair Shah)

Secretary (Transit & Border Trade)