

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

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**NOTIFICATION  
(CUSTOMS)**

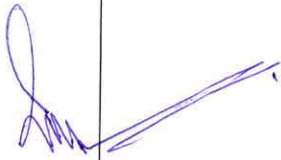
Islamabad, the 30th, August, 2025.

S.R.O.1655 (I)/2025.- In exercise of the powers conferred by sections, 3DD, 3E and 3F read with clause (b) of Section 2 of the Customs Act, 1969, (IV of 1969), section 148 of the Income Tax Ordinance, 2001 and sections 6, 30DD and 30E of the Sales Tax Act, 1990 and in supersession of Notifications No. S.R.O. 1114(I)/2019 dated 20<sup>th</sup> September, 2019 and SRO 1494 (I)/ 2019 dated 2<sup>nd</sup> December, 2019, the Federal Board of Revenue is pleased to notify re-organization, functions and jurisdiction of the Directorate General of Post Clearance Audit and Internal Audit as well as its Directorates, for post release functions as provided in the following Table – I and Table - II and appoints, namely:-

- (a) the officers specified in column (2) of the Table to be the Director General Post Clearance Audit and Internal Audit and the Directors of the Post Clearance Audit and Internal Audit for the functions and jurisdiction as specified in corresponding column (3) thereof and the Directors shall perform their respective functions under the Director General;
- (b) the Additional Directors, Deputy Directors, Assistant Directors, Principal Appraisers, Superintendents, Auditors, Senior Auditors, Appraising Officers, Valuation Officers, Intelligence Officers, contract employees and Inspectors or officer with any other designation to be the officers of Customs of respective jurisdictions as specified in column (3) of the Table, and perform their functions under the respective Directors; and
- (c) the officers designated under clause (a) and (b) shall be appropriate officers and shall exercise such powers as delineated in Table-III; in supersession of SRO. 500(I)/2009 dated 13<sup>th</sup> June, 2009; namely: -

**TABLE – I**


Sr. No	Functions and Jurisdiction	
(1)	(2)	(3)
1.	Directorate General of Post Clearance & Internal Audit, Karachi	(i) <b>Post Clearance Audit (PCA) and Internal Audit (IA) Strategy:</b> National Customs Audit Strategy (NCAS) covering both Post clearance audit and internal audit based on the risk assessment aligned with objectives of Customs compliance and facilitation;

		<ul style="list-style-type: none"> <li>(ii) <b>PCA and IA Policy:</b> Post Clearance and Internal Audit policy procedures, manuals shall be developed and updated in light of the WCO Guidelines;</li> <li>(iii) <b>Audit Selection, Planning and Management:</b> Annual Post Clearance and Internal Audit Plan shall be prepared. Audit selection shall be based on the risk assessment and data analytics. Centralized checks shall be put in place to avoid duplication in selection or conduct of audits;</li> <li>(iv) <b>Review and Quality Assurance:</b> A standardized country wide procedure for selection, conduct, raising observations, review, appeals, hearings, finalization and record keeping shall be adopted to ensure transparent and accurate audit process;</li> <li>(v) <b>Audit Feedback:</b> The feedback of audit shall be provided to field formations and Directorate of Risk Management for improving compliance management;</li> <li>(vi) <b>Training &amp; Capacity Building:</b> Training programs shall be implemented for enhancing technical skills and adoption of modern audit techniques by personnel of PCA-IA;</li> <li>(vii) <b>Use of Technology:</b> PCA-IA shall adopt use of modern audit related IT applications and data analytics in its operations;</li> <li>(viii) <b>Performance Measurement &amp; Reporting:</b> Performance management shall be linked with defined KPIs. Audit performance reports shall be produced on quarterly and annual basis containing audit findings, risks and improvement plan;</li> <li>(ix) <b>Internal Audit of Customs Processes:</b> Internal Audit shall be conducted to evaluate performance of formations of Customs against their assigned role in conduct of related Customs processes in line with related laws, rules, regulations and procedures;</li> <li>(x) <b>Internal Audit Accounts &amp; Expenditure &amp; Assets:</b> Internal audit of accounts, expenditure, assets and warehouses of Customs' field formations shall be conducted;</li> <li>(xi) <b>Audit Record Management Policy:</b> There shall be audit record management policy and system for maintaining records, transparency and audit trails from selection of audit to finalization of audit cases. The chain of custody of audit documents, authenticity and security of data of auditee shall be maintained;</li> <li>(xii) <b>Audit Cases Repository:</b> A centralized audit cases repository shall be developed for maintaining audit profiles of auditees for compliance analysis;</li> <li>(xiii) <b>Audit Performance System:</b> Audit performance system shall be developed to track the performance of audits and auditors. The confidentiality of information shall be maintained from unauthorized access or disclosure;</li> <li>(xiv) <b>Data Analytics Center:</b> There shall be a Data Analytics Center (DAC) within the PCA-IA to: <ul style="list-style-type: none"> <li>(a) utilize expertise of technical experts from public and private sector including data analysts, data scientists, system specialists, AI experts and statistical experts etc;</li> <li>(b) act as the single point for aggregating data from all relevant sources, including (a) data from internal systems WeBOC, PSW, valuation database, exemption certificates, seizure records, and past audit findings (b) as well as data from other</li> </ul> </li> </ul>
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		<p>government agencies including OGAs, SECP, IRS, State Bank, Ministry of Commerce etc and commercial data sources including market prices, shipping manifests, global trade databases etc;</p> <p>(c) develop and implement processes to clean, normalize, and standardize inconsistent data to ensure its reliability for analysis;</p> <p>(d) build and continuously refine statistical and machine learning models based on risk indicators to identify risky importers, exporters, and transactions;</p> <p>(e) use techniques including network analysis and detection to find patterns indicative of mis-declaration, including under-valuation or over-valuation compared to identical/similar goods, mis-classification of goods to attract a lower duty rate, false claims of origin to benefit from trade agreements and patterns designed to claim undue refunds or rebates etc;</p> <p>(f) conduct horizontal analyses of specific sectors (e.g., textiles, auto parts, electronics) or specific risk types to identify systemic non-compliance; and</p> <p>(g) oversee the use of advanced analytics software and technology to enhance efficiency of PCA-IA.</p> <p>(xv) <b>Audit Management Cell:</b> There shall be a centralized Audit Management Cell (AMC) within PCA-IA to:</p> <p>(a) prepare and monitor implementation of annual audit plan while utilizing inputs from DAC and other formations;</p> <p>(b) develop, review and update robust risk based selectivity criterion for selection of audits while ensuring non-overlap;</p> <p>(c) maintain the computerized records of audits conducted and consolidate audit reports prepared by all the Directorates of PCA-IA;</p> <p>(d) track KPIs based on findings, average revenue recovered per audit type, and reduction in specific risks over time;</p> <p>(e) produce regular reports for senior management on emerging risks and evasion techniques, economic trends affecting revenue collection, performance of different customs ports and sectors;</p> <p>(f) use the findings from completed audits to validate and re-train the AI risk systems, making them intelligent and more accurate over time to close the loop;</p> <p>(g) update the field formations of PCA-IA about global best practices in customs analytics and explore new data sources and analytical techniques;</p> <p>(h) train PCA-IA auditors on interpretation and usage of the analytical reports provided by the center, fostering a data-driven culture throughout the department; and</p> <p>(i) provide centralized support in other functional areas.</p> <p>(xvi) <b>Any other function</b> as assigned by the Board.</p>
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**Table - II**

Sr. No	Designation	Functions and Jurisdiction
(1)	(2)	(3)
1.	Director General, Directorate General of Post Clearance & Internal Audit, Karachi	<ul style="list-style-type: none"> <li>(i) Supervision of implementation of functions of the Directorate General of Post Clearance Audit and International Audit (PCA-IA);</li> <li>(ii) Development and implementation of National PCA and IA strategy, policy, manual and Guidelines in co-ordination with the Board;</li> <li>(iii) Communicate to the collectorates having jurisdiction any information in respect of repeat violators to securitize their future consignments;</li> <li>(iv) Supervision and implementation of Audit planning, selection, audit monitoring, feedback, performance, reporting, transparency, and audit management systems;</li> <li>(v) Operational supervision of: <ul style="list-style-type: none"> <li>(a) Directorate of Post Clearance &amp; Internal Audit (HQ), Karachi;</li> <li>(b) Directorate of Post Clearance &amp; Internal Audit (South), Karachi;</li> <li>(c) Directorate of Post Clearance &amp; Internal Audit (East), Karachi;</li> <li>(d) Directorate of Post Clearance &amp; Internal Audit (Exports), Karachi;</li> <li>(e) Directorate of Post Clearance &amp; Internal Audit (Balochistan), Quetta;</li> <li>(f) Directorate of Post Clearance &amp; Internal Audit (Central), Lahore; and</li> <li>(g) Directorate of Post Clearance &amp; Internal Audit (North), Islamabad.</li> </ul> </li> </ul>
2.	Director, Directorate of Post Clearance & Internal Audit (HQ), Karachi	<ul style="list-style-type: none"> <li>(i) Assist the Director General in performance of his assigned functions;</li> <li>(ii) Carry out all functions related to Head Quarters;</li> <li>(iii) Coordination with all formations of the PCA-IA;</li> <li>(iv) Supervise conduct of Special Audits;</li> <li>(v) Supervise operations of Data Analytics Center;</li> <li>(vi) Supervise operations of Audit Management Cell; and</li> <li>(vii) Any other task assigned by the Director General or Board.</li> </ul>
3	Director, Directorate of Post Clearance & Internal Audit (South), Karachi	<ul style="list-style-type: none"> <li>(i) The Directorate shall have the jurisdiction of conducting Post Clearance Audit and Internal Audit of the Collectorates of Customs Appraisal West and SAPT, Karachi;</li> <li>(ii) Post Clearance Audit of all type of imports including imports under transshipment, Into Bond, Ex-Bond, diplomatic, manufacturing, duty Free bonds/ warehouses, and imports under concessionary regimes and baggage other than imports under EFS and temporary imports;</li> </ul>

		<ul style="list-style-type: none"> <li>(iii) Entity based Audit of importers having registered addresses falling within the jurisdiction of the Collectorate of Customs Enforcement, Karachi;</li> <li>(iv) Internal audit and inspection of Public, Private, diplomatic, Duty Free Warehouses / Bonds, Terminal Operators, Off Dock Terminals, Customs Clearing Agents and Shipping Agents for compliance of Customs licensing regulations;</li> <li>(v) Conducting Internal Audit of Accounts and Expenditure;</li> <li>(vi) Internal audit and inspection of Public, Private, diplomatic, Duty Free Warehouses / Bonds, Terminal Operators, Off Dock Terminals for compliance of Customs licensing regulations;</li> <li>(vii) Performance Audit of Customs procedures to conduct gap analysis in performance and standard KPIs;</li> <li>(viii) Perform the tasks assigned to the Director General in the area of functional jurisdiction of the Directorate with a view to align all functions with the strategic objectives of the Directorate General; and</li> <li>(ix) Any other task assigned by the Director General or Board.</li> </ul>
4.	Director, Directorate of Post Clearance & Internal Audit (East), Karachi	<ul style="list-style-type: none"> <li>(i) The Directorate shall have the jurisdiction of conducting Post Clearance Audit and Internal Audit of the Collectorates of Customs Appraisement East, Port Qasim, Collectorate of Airport Karachi and Collectorate of Customs Enforcement Karachi and Hyderabad;</li> <li>(ii) Post Clearance Audit of all type of imports including imports under transshipment, Into Bond, Ex-Bond, diplomatic, manufacturing, duty Free bonds / warehouses, and imports under concessionary regimes and baggage other than imports under EFS and temporary imports;</li> <li>(iii) Entity based Audit of importers having registered addresses falling in the jurisdiction of the Collectorate of Customs Enforcement, Hyderabad;</li> <li>(iv) Internal audit and inspection of Public, Private, diplomatic, Duty Free Warehouses / Bonds, Terminal Operators, Off Dock Terminals, Customs Clearing Agents and Shipping Agents for compliance of Customs licensing regulations;</li> <li>(v) Conducting Internal Audit of Accounts and Expenditure;</li> <li>(vi) Internal audit and inspection of Public, Private, diplomatic, Duty Free Warehouses / Bonds, Terminal Operators, Off Dock Terminals for compliance of Customs licensing regulations;</li> <li>(vii) Performance Audit of Customs procedures to conduct gap analysis in performance and standard KPIs;</li> <li>(viii) Perform the tasks assigned to the Director General in the area of functional jurisdiction of the Directorate with a view</li> </ul>

		to align all functions with the strategic objectives of the Directorate General; and (ix) Any other task assigned by the Director General or Board.
5.	Director, Directorate of Post Clearance & Internal Audit, South (Export), Karachi	<p>(i) The Directorate shall have the jurisdiction of conducting Post Clearance Audit (PCA) of all type of exports, affected through the Collectorate of Customs Exports Karachi, Port Qasim and Collectorates of Customs Airport, Karachi;</p> <p>(ii) Post Clearance Audit of imports under EFS and temporary imports affected through the Collectorates of Customs East, West, SAPT, Port Qasim, Karachi and Collectorates of Customs Airport, Karachi;</p> <p>(iii) Audit of Duty Drawback / Refunds and ship stores;</p> <p>(iv) Entity based Audit of Exporters having registered addresses in the jurisdiction of the Collectorate of Customs Enforcement, Karachi and Hyderabad;</p> <p>(v) Conducting Internal Audit of Accounts and Expenditure;</p> <p>(vi) Internal audit and inspection of EPZs for compliance of Customs licensing regulations;</p> <p>(vii) Performance Audit of Customs procedures to conduct gap analysis in performance and standard KPIs;</p> <p>(viii) Perform the tasks assigned to the Director General in the area of functional jurisdiction of the Directorate with a view to align all functions with the strategic objectives of the Directorate General; and</p> <p>(ix) Any other task assigned by the Director General or Board.</p>
6.	Director, Directorate of Post Clearance & Internal Audit (Balochistan), Quetta	<p>(i) The Directorate shall have the jurisdiction of conducting Post Clearance Audit and internal Audit of the Collectorates of Customs Appraisement Quetta, Taftan, and Gawader, Airports of Baluchistan under Collectorate of Customs Airports, Karachi, Directorates of Transit Trade, Karachi and Quetta and Collectorate of Customs Enforcement, Quetta and Gadani</p> <p>(ii) Post Clearance Audit of all type of imports, exports and transit goods including imports under transshipment, Into Bond, Ex-Bond, diplomatic, manufacturing bonds / warehouses, and imports under concessionary regimes and baggage;</p> <p>(iii) Post Clearance Audit of Transit goods affected through Collectorates of Customs and Directorates of Customs at Karachi</p> <p>(iv) Post Clearance Audit of Exports under the Export Facilitation Scheme (EFS), imports made under the EFS and temporary imports;</p> <p>(v) Entity based Audit of importers and exporters having registered addresses falling in the jurisdiction of the Collectorate of Customs Enforcement Quetta and Gadani;</p>

		<p>(vi) Audit of Duty Drawback / Refunds;</p> <p>(vii) Conducting Internal Audit of Accounts and Expenditure;</p> <p>(viii) Internal audit and inspection of Public, Private, diplomatic, Duty Free Warehouses / Bonds, Terminal Operators, Off Dock Terminals, Customs Clearing Agents and Shipping Agents for compliance of Customs licensing regulations;</p> <p>(ix) Performance Audit of Customs procedures to conduct gap analysis in performance and standard KPIs;</p> <p>(x) Perform the tasks assigned to the Director General in the area of functional jurisdiction of the Directorate with a view align all functions with the strategic objectives of the Directorate General; and</p> <p>(xi) Any other task assigned by the Director General or Board.</p>
7.	Director, Directorate of Post Clearance & Internal Audit (Central), Lahore	<p>(i) The Directorate shall have the jurisdiction of conducting Post Clearance Audit and Internal Audit of the Collectorates of Customs Appraisal, (West) / (East), Lahore / Faisalabad, Collectorates of Customs Airports, Lahore, and Sambrial (Sialkot) and Collectorate of Customs Enforcement, Lahore, Multan, and Sargodha;</p> <p>(ii) Post Clearance Audit of all type of imports, exports and transit goods including imports under transshipment, Into Bond, Ex-Bond, diplomatic, manufacturing, duty free bonds / warehouses, and imports under concessionary regimes and baggage;</p> <p>(iii) Post Clearance Audit of Exports under the Export Facilitation Scheme (EFS), imports made under the EFS and temporary imports;</p> <p>(iv) Entity based Audit of importers and exporters having registered addresses falling in the jurisdiction of the Collectorates / Directorates of Customs at Lahore, Multan, Sargodha, Faisalabad, and Sambrial (Sialkot);</p> <p>(v) Audit of Duty Drawback / Refunds;</p> <p>(vi) Internal Audit of Accounts and Expenditure;</p> <p>(vii) Audit and inspection of Public, Private, diplomatic, Duty Free Warehouses / Bonds, Terminal Operators, Off Dock Terminals, Customs Clearing Agents and Shipping Agents for compliance of Customs licensing regulations;</p> <p>(viii) Performance Audit of Customs procedures to conduct gap analysis in performance and standard KPIs;</p> <p>(ix) Perform the tasks assigned to the Director General in the area of functional jurisdiction of the Directorate with a view to align all functions with the strategic objectives of the Directorate General; and</p> <p>(x) Any other task assigned by the Director General or Board.</p>

8.	Director, Directorate of Post Clearance & Internal Audit (North), Islamabad	<p>(i) The Directorate shall have the jurisdiction of conducting Post Clearance Audit of the Collectorates of Customs Appraisalment, Peshawar, Kohat, and Gilgit – Baltistan, Collectorate of Customs Airport, Islamabad, and Collectorate of Customs Enforcement, Peshawar and Islamabad;</p> <p>(ii) Post Clearance Audit of all type of imports, exports and transit goods including imports under transshipment, Into Bond, Ex-Bond, diplomatic, duty free, manufacturing bonds / warehouses and imports under concessionary regimes and baggage;</p> <p>(iii) Post Clearance Audit of Exports under the Export Facilitation Scheme (EFS), imports made under the (EFS) and temporary imports;</p> <p>(iv) Audit of Duty Drawback / Refunds;</p> <p>(v) Entity based Audit of importers and exporters having registered addresses falling in the jurisdiction of the Collectorates of Customs Customs Enforcement, Islamabad, Peshawar, Kohat, and Gilgit - Baltistan;</p> <p>(vi) Internal Audit of Accounts and Expenditure;</p> <p>(vii) Audit and inspection of Public, Private, diplomatic, Duty Free Warehouses / Bonds, Terminal Operators, Off Dock Terminals, Customs Clearing Agents and Shipping Agents for compliance of Customs licensing regulations;</p> <p>(viii) Performance Audit of Customs procedures to conduct gap analysis in performance and standard KPIs;</p> <p>(ix) Perform the tasks assigned to the Director General in the area of functional jurisdiction of the Directorate with a view to align all functions with the strategic objectives of the Directorate General; and</p> <p>(x) Any other task assigned by the Director General or Board.</p>
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**TABLE-III**

**(Powers of Officers of Post Clearance & Internal Audit)**

S. No.	Designation of the Officer	Sections of the Customs Act, 1969
(1)	(2)	(3)
1.	Director General	Sections 25, 25AA, 26, 26A, 26B, 32, 32A, 32B, 91, 92, 155L, 155M, 155N, 155O, 155P, 155Q 161, 162, 163, 165, 166, 167, 168, 169, 171, 185F, 192,193, 194A, 195, 196, 202 and 211A
2.	Director	Sections 25, 25AA, 26, 26A, 26B, 32, 32A, 32B, 91, 92, 155L, 155M, 155N, 155O, 155P, 155Q 161, 162, 163, 165, 166, 167, 168, 169, 171, 185F, 192,193, 194A, 195, 196, 202 and 211A

3.	Additional Director	Sections 25, 25AA, 26, 26A, 26B, 32, 32A, 32B, 91, 92, 155L, 155M, 155N, 155O, 155P, 155Q 161, 162, 163, 165, 166, 167, 168, 169, 171, 185F, 192,193, 194A, 195, 196, 202 and 211A
4.	Deputy / Assistant Director	Sections 25, 25AA, 26, 26A, 26B, 32, 32A, 32B, 91, 92, 155L, 155M, 155N, 155O, 155P, 155Q 161, 162, 163, 165, 166, 167, 168, 169, 171, 185F, 192,193, 194A, 195, 196, 202 and 211A
5.	Principal Appraiser or Senior Auditor or Superintendent	Sections 25, 25AA, 26, 26A, 26B, 32, 32A, 32B, 91, 92, 161, 165, 166, 167, 168, 169 and 171
6.	Appraiser or Auditor or Valuation Officer or Inspector	Sections 25, 25AA, 26, 26A, 26B, 32, 32A, 32B, 91, 92, 161, 165, 166, 167, 168, 169 and 171
	Contract employees	To assist the officers mentioned at serial numbers (1) through (6) by providing audit and technology support
8	All officers of Post Clearance & Internal Audit	The officers mentioned at serial numbers (1) through (6) of Table-III shall exercise powers under any section of the Customs Act, 1969 as are ancillary to powers of the enumerated sections in discharge of functions assigned to them.

2. The Director General shall decide the jurisdiction of concurrent audit cases (if any).
3. The Director General shall decide the jurisdiction of legacy matters.
4. In case of entity based post clearance audit of any unit / importer or exporter the Directorates of PCA-IA shall have concurrent jurisdiction notwithstanding the clearance of goods from any Collectorate / Directorate of Customs across the country.
5. The Director General shall by order assign functions of Audit Management Cell and Data Analytics Centre to such Additional Directors, Deputy/Assistant Directors, contract employees and any other officers of Customs as he may deem appropriate
6. The audit shall be conducted on the basis of international best practices and in light of the guidelines issued by the World Trade Organization and World Customs Organization etc.
7. This notification shall take effect on the 30<sup>th</sup>, August 2025.

[No. 1(5)L&P/2019]

**(Zubair shah)**  
**Secretary (Law & Procedure)**