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

Islamabad, the 16th November, 2026.

NOTIFICATION
(CUSTOMS)

S.R.O ২১২৭ (I).2026.– In exercise of the powers conferred by section 3 of the Customs Act, 1969 (IV of 1969), read with section 179 thereof, the Federal Board of Revenue is pleased to direct that the following amendments shall be made in its Notification No. S.R.O 797(I)/2021, dated the 21st June, 2021, namely:-

In the aforesaid Notification, in the TABLE, in column (1),-

(1) against S.No.1, in column (3),-
  (a) in entry (iv), the word "and", occurring at the end shall be omitted; and
  (b) in entry (v), for the full stop, a semicolon and the word "and" shall be substituted and thereafter, the following new entry shall be added, namely:-

"(vi) Collectorate of Customs Enforcement, Indus including the following DES, MES namely:-

(a)	DES Hub-Moachko;
(b)	DES Hub-Bypass Road;
(c)	MES Hub-Mygarhi Cut/DES Hamdard.";

(2) against S.No.3, in column (3),-
  (a) in entry (vii), the word "and", occurring at the end shall be omitted; and
  (b) in entry (viii), for the full stop at the end, a semicolon and the word "and" shall be substituted and thereafter, the following new entry shall be added, namely:-

"(ix) Collectorate of Customs Enforcement, Indus including the following DES and MES, namely:-

(a)	DES Guddu Barrage;
(b)	DES Sukkur-Multan Motorway M-5 (Arror-Sukkur MES);
(c)	DES Sukkur Barrage;
(d)	DES Larkana-Khaipur Bridge;
(e)	DES Dadu Morro Bridge;
(f)	DES Amiri Qazi Ahmed Bridge;
(g)	DES Kotri Bridge;
(h)	DES Aral-Sehwan (Aral Bridge);
(i)	MES Bhan Saeedabad-Sehwan.";

(3) against S.No.4, in column (3), for the full stop, a semicolon and the word "and" shall be substituted and thereafter, the following new entry shall be added, namely:-

"(iv) Collectorate of Customs Enforcement, Indus including the following DES and MES, namely:-

(a)	DES DIK-Hakla Motorway M- 14 (CPEC);
(b)	DES Kalabagh Bridge;
(c)	DES Jinnah Bridge;
(d)	DES Chashma Bridge;
(e)	DES DIK-Bhakkar Road (Dajjal Bridge);
(f)	DES Taunsa Barrage;
(g)	DES Ghazi Ghat;
(h)	DES Zahir Pir.";

(4) against S.No.6, in column (3),-

(a) in entry (viii), the word "and", occurring at the end shall be omitted; and

(b) in entry (ix), for full stop, a semicolon and the word "and" shall be substituted and thereafter, the following new entry shall be added, namely:-

"(x) Collectorate of Customs Enforcement, Indus including the following DES and MES, namely:-

(a)	DES Thakot Battagram;
(b)	DES Tarbela;
(c)	DES Swabi M-1 Motorway;
(d)	DES Attock GT Road;
(e)	DES Khushal Garh.".

[C. No.2(2)/L&P/89(Pt)]

(**Moeen Afzal Ali**)
Secretary (Law & Procedures)