

**GOVERNMENT OF PAKISTAN  
(REVENUE DIVISION)  
FEDERAL BOARD OF REVENUE  
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Islamabad, the 10<sup>th</sup> June, 2026

**NOTIFICATION  
(CUSTOMS)**

**S.R.O. 967(I)/2026.-** The following draft of certain further amendments in the Customs Rules, 2001, which the Federal Board of Revenue proposes to make 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), is hereby published for information of all persons likely to be affected thereby and, as required under sub-section (3A) of section 219 of the Customs Act, 1969 (IV of 1969), notice is hereby given that objections or suggestions thereon, if any, may for consideration of the Board be sent within five days of publication of the draft amendments in the official Gazette. Any objections or suggestions which may be from any person, received before the expiry of the aforesaid period, shall be taken into consideration by the Federal Board of Revenue, namely:-

In the aforesaid Rules, after Chapter XLVII, the following new chapter shall be added, namely: -

**Chapter XLVIII**

**Customs Marine Bunkering Rules**

**Sub-Chapter I**

**Preliminary**


**1222. Short Title.** These rules may be called Customs Marine Bunkering Rules, 2026.


**1223. Scope .-**(1) The provisions of this chapter shall apply to regulate the customs processes for Marine bunkering in Pakistan at Karachi Port Trust (KPT) Limits including Karachi Outer Anchorage, Port Qasim Authority (PQA) Limits including Port Qasim Outer Anchorage and the Gwadar Port Authority (GPA) Limits and Gwadar Outer Anchorage, and to any such other customs ports as the Board may, by notification in the official Gazette, specify from time to time.

(2) All the bunkering operations by Customs and other authorities shall be done electronically under the port community system developed by Pakistan Single Window (PSW).

(3) The provisions of this chapter shall apply to customs operations without affecting the powers conferred on any other authority under their applicable laws. Any entity involved in bunkering operations shall be required to strictly comply with all legal requirements of other regulatory agencies and authorities applicable on such operations to the extent, as required under their relevant laws.

**1224. Definitions. -** (1) In this chapter, unless there is anything repugnant in the subject or context: -



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- a) "anchorage" means any area within Pakistan Customs Waters designated by the competent port authority for the temporary mooring of vessels, including outer anchorage areas;
  - b) "applicable MARPOL standard" means the Sulphur content limit and fuel quality requirements applicable to a receiving vessel under MARPOL Annex VI having regard to its flag state, trading area, and the Emission Control Areas (ECAs) for which it is certified to operate;
  - c) "authorized bunker operator" or "ABO" means a person or entity Registered with Customs under these rules to supply marine bunker fuel at a designated bunkering port or any other place as authorized by the Customs;
  - d) "barge" means a self-propelled or non-self-propelled vessel used exclusively for the carriage and delivery of marine bunker fuel to a receiving vessel;
  - e) "bunker delivery" means the physical transfer of marine bunker fuel from a Barge to the fuel tanks of a receiving vessel through lawfully authorized storage terminals and shore pipeline infrastructure;
  - f) "Bunker Delivery Note (BDN)" means the mandatory document required under Regulation 18.5 of MARPOL Annex VI, recording the quantity delivered, the fuel grade, and the Sulphur content of marine bunker fuel supplied to a vessel;
  - g) "bunkering port" means the customs port of Karachi, Port of Muhammad Bin Qasim and port of Gwadar, or such other customs port as may be notified under these rules;
  - h) "Collector" means the Collector of Customs, authorized by the Board under these rules;
  - i) "de-bunkering" means the process of safely off-loading bunker fuel from a ship's permanent tanks to shore facilities;
  - j) "designated bunkering area" means the customs waters where foreign ships operate at Karachi Port, Port Qasim and Gwadar Port as allowed by the Collector of Customs having jurisdiction under these rules;
  - k) "foreign-going vessel" means a vessel engaged in voyages to or from any port outside Pakistan, whether under a foreign flag or a Pakistani flag (excluding local vessels involved in transportation along coastal belts);
  - l) "marine bunker fuel" means any petroleum-based fuel, supplied to vessels for propulsion or operational use, and includes biofuel blends of marine grade;
  - m) "mass flow meter (MFM)" means a Coriolis-type or equivalent flow measurement device installed on a bunker barge or shore pipeline that measures the mass of marine bunker fuel delivered;
  - n) "Permit to Work (PTW) Service" means the electronic permission to request, approve, monitor, and manage operational work including Bunkering operations permit within port premises, terminals, vessels, or restricted maritime areas submitted by master of the vessel or the shipping agent through the PCS system, against Vessel Intimation Report (VIR);
  - o) "Port Community System (PCS)" means an electronic platform operated through Pakistan Single Window that enables electronic exchange of information among stakeholders through single submission of data and integration of transport, logistics, and regulatory processes;
  - p) "receiving vessel" means any foreign-going vessel receiving marine bunker fuel under these rules; and
  - q) "representative sample" means a sample of marine bunker fuel drawn in accordance with the IMO Guidelines for the purpose of quality verification under MARPOL Annex VI.

(2) Words and expressions used but not defined in these rules shall have the same meaning as assigned to them in the Customs Act 1969 and rules made thereunder.

## Sub-Chapter II

### **Authorized Bunker Operators**

**1225. Authorized Bunker Operator (ABO) Registration.** - No person shall carry out bunkering operations at a bunkering port except under a license granted by Mercantile Marine Department and registered with customs through the port community systems as an Authorized Bunker Operator.

**1226. Bunker barges.** - (1) The Authorized Bunker Operator (ABO) or his agent may be allowed to bring bunker barges for specialized operations of bunkering of ships on temporary basis, or otherwise, by filing Goods Declaration (GD) and completion of customs formalities under the Customs Act, 1969, and rules made thereunder.

(2) The barge(s) used for bunkering operations shall be registered with the Customs under SRO 122(I)/83 dated 12.02.1983 and the particulars be declared in the WeBOC system providing following information;

- (a) the flag state certificate of registration of the barge;
- (b) current International Oil Pollution Prevention (IOPP) Certificate;
- (c) calibration certificate for the mass flow meter installed on the barge, issued by an accredited metrological authority within the preceding twelve months;
- (d) description of the tamper-evident sealing mechanism on the mass flow meter and all cargo valves;
- (e) ownership details and tonnage of the barge;
- (f) Valid Class Certificate (where applicable);
- (g) Hose pressure testing records;
- (h) Firefighting equipment and emergency shutdown arrangements; and
- (i) Crew competency and bunkering training certifications.

## Sub-Chapter III

### **Bunkering Areas and Fuel Storage**

**1227. Bunker fuel storage facility.** - For loading of bunker fuel, an authorized bunker operator may obtain the Collector's approval for one or more bunker fuel storage facilities i.e. storage tanks, shore pipelines, or designated loading points at an approved terminal from which marine bunker fuel is loaded onto barges for delivery.

## Sub-Chapter IV

### **Operational Procedures for Bunkering (Exports)**

**1228. Permit to Work (PTW) request.** - The Master of the Vessel or the Shipping Agent shall, through the PCS system, initiate a Permit to Work (PTW) request against Vessel Intimation Report (VIR) and select the authorized service provider (ABO).

**1229. Goods Declaration (GD) filing.** - (1) The exporter duly registered as oil marketing company with OGRA or its authorized clearing agent shall file export GD, with ABO as the consignee, which must include the quantity intended for supply along with the mode of

movement i.e. tanker mode or pipeline mode and approved source terminal/storage facility for Gate-In purposes. Where truck mode is selected, entry of the tanker / vehicle number shall be mandatory and where pipeline mode is selected, the relevant pipeline shall be selected.

(2) Upon completion of Gate-In formalities, the consignment shall be assigned to the designated officer of Customs who shall verify the particulars of Goods Declaration (GD), as required under the law.

(3) Where discrepancy is observed in value or quantity, amended Financial Instrument (FI) shall be required.

(4) At the completion of bunkering, the ABO shall:

- (a) record the closing MFM reading and compute the net quantity delivered;
- (b) draw representative samples in accordance with the rule 1230 *ibid*; and
- (c) issue the Bunker Delivery Note (BDN) to the master of the receiving vessel, in the form prescribed in Schedule I.

(5) The Master of the vessel or the shipping agent shall sign the Bunker Delivery Note (BDN). If the master disputes any particulars in the BDN, the disputes shall be noted on the BDN, and both the copies must be retained, one each by the ABO and Master of the receiving vessel, respectively. The ABO shall notify the Collector within four hours of any disputed BDN.

(6) The Master of the vessel or the shipping agent shall enter the actual quantity loaded on the vessel through PCS / WeBOC and shall form part of the final reconciliation of the bunker quantities requested through PTW against the VIR.

(7) The bunkering of by-products and waste streams from any foreign going vessel shall be treated as import.

**1230. Mandatory representative sampling.** - (1) A representative sample of the marine bunker fuel supplied shall be drawn at the point of receipt of fuel in the barge, in the presence of a representative of the ABO under customs supervision, using the continuous drip sampling method or such other method as prescribed under rule 1223(1) (q).

(2) A minimum of three representative samples, duly signed by the ABO/agent and customs officer, shall be drawn, where:

- (a) one sealed sample to be retained by the ABO for not less than twelve months;
- (b) one sealed sample to be retained by the Customs Authorities for not less than twelve months;
- (c) one sealed sample to be retained by the master of the receiving vessel for not less than twelve months; and
- (d) the cost of testing shall be borne by the ABO.

### Sub-Chapter V

#### **Bunkering under International Transshipment**

**1231.** In case of bunkering under international transshipment, the details of cargo shall be distinctly manifested in the IGM or carrier declaration uploaded in the ports community system (PCS) by the shipping line VOCCs / NVOCCs having valid shipping agent licenses. Such manifest shall include the following information, namely: -

- a) Port of loading;
- b) Via port (name of the transshipment port of Pakistan);


- c) Destination for discharge of goods (foreign ships);
- d) Bill of lading (B/L) No. / Foreign TP;
- e) Name of foreign exporter;
- f) Name of importer / ABO;
- g) Quantity and weight;
- h) Type of fuel

**1232.** The partial shipments shall be allowed against online bulk transshipment manifest declaration having endorsement as "Partial Transshipment" containing total cargo arrived, quantity being transhipped or supplied to foreign vessels and remaining quantity available at the barge along with a bunker delivery note containing the following information;

- a) Name of receiving conveyance
- b) Name of the POL product
- c) Quantity supplied
- d) Balance quantity
- e) Delivery date

#### Sub-Chapter VI

#### **Bunkering from bonded storage facilities**



**1233.** Bunkering operations carried out from bonded storage facilities shall be governed in accordance with the provisions of Chapter XLV (Import, Domestic Sale and Re-export of Petroleum Products on Foreign Supplier's Account under the Customs Bonded Facilities Rules, 2024) of the Customs Rules, 2001.

#### Sub-Chapter VII

#### **Enforcement, Penalties and Appeals**

**1234. Powers of customs officers.-** A customs officer authorized by the Collector of Customs shall have the power to:

- (a) board and inspect any registered barge at any time, whether at the loading terminal, in the designated bunkering area, or at anchorage;
- (b) take representative samples of marine bunker fuel from a barge at any stage, for laboratory testing;
- (c) require the ABO to produce, within forty-eight hours, any document, digital record, MFM log, or CCTV recording relating to a bunkering operation;
- (d) seal any barge pending inquiry where there are reasonable grounds to suspect diversion of bunkering fuel or any other violation of law; and
- (e) direct a barge to return to the loading terminal before completing a delivery, where there are reasonable grounds to suspect the integrity of the cargo.

**1235. Offences and penalties.** - Contravention of any provisions of these rules shall be deemed as a violation of the relevant sections of the Customs Act, 1969, liable to penal action, after due process of law, under the provisions of section 156(1) of the Act *ibid*.


**1236. Audit.** -The Directorate General of Post Clearance & Internal Audit (PC & IA) shall conduct audit of all the ABOs annually based on risk assessment or random selection, or on specific information, or on the request of the Collector, as the case may be, at any time.

### SCHEDULE I

[See rule 1229(4)(c)]

#### BUNKER DELIVERY NOTE (BDN)

BDN Reference Number	
Date and Time of Delivery (commencement)	
Date and Time of Delivery (completion)	
Receiving Vessel Name	
Receiving Vessel IMO Number	
Receiving Vessel Flag State	
Port / Anchorage of Delivery	



Authorized Bunker Operator (ABO) Name	
Barge Name and Registration Number (BRN)	
MFM Serial Number	
Opening MFM Reading (metric tonnes)	
Closing MFM Reading (metric tonnes)	
Net Quantity Delivered (metric tonnes)	

Fuel Grade	
Sulphur Content (%m/m) as per CoQ	
ISO 8217 Grade Reference	
Density @15°C	
Flash Point	
Supplier conformity declaration	
Fuel origin/refinery source	
Representative Sample Seal Numbers (3 samples)	

Signature of ABO Representative  
Receiving Vessel


Signature of Master of

Master's Comments / Disputes (if any)

This Bunker Delivery Note is a mandatory document under MARPOL Annex VI Regulation 18.5. A copy shall be retained on board the receiving vessel for not less than three years. A scanned copy shall be uploaded to WeBOC with the Bunker Declaration (GD Filing) within four hours of delivery. The Authorized Bunker Operator shall undertake that this BDN is in compliance with MARPOL Annex VI Regulations 14 and 18.

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