

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

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Islamabad, the June 30<sup>th</sup>, 2026

**NOTIFICATION**

**S.R.O. 1066(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 (VII of 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 three (03) days of publication of the amendments in the official Gazette. Any objections or suggestions which may be received from any person, before the expiry of the aforesaid period, shall be taken into consideration by the Federal Board of Revenue, namely:-

**DRAFT AMENDMENT**

In the aforesaid Rules, the following further amendments shall be made namely:

I. in rule 510A, a new proviso shall be added namely :-

“provided that the requirement of Seal number and Container number shall only be applicable for containerized cargo”

II. in rule 510B,-

(i) in clause (d), after the words “to an international destination”, the following shall be added;

“through the port / airport of arrival or any other port in Karachi. Port to port movement of IT cargo shall be carried out through licensed bonded carriers under the Tracking and Monitoring of Cargo Rules, 2023.”

(ii) clause (g) shall be omitted;

- III. in rule 510C, in sub-rule (2) after the word and full-stop “quantity.”, the following shall be added;  
“Packing of dry bulk cargo may be allowed by the concerned Assistant/Deputy Collector of Customs upon request by the shipping line or its representative, under Customs supervision.”
- IV. in rule 510D,-
- (i) in sub-rule (2),
- (a) the expression “or as extended by the respective Chief Collector” shall be omitted;
- (b) after the words “thirty days” the words “in case of containerized cargo and sixty days for bulk / LCL cargo” shall be added; and
- (c) after the word and full-stop “him.”, the following shall be added;  
“In exceptional circumstances further extension may be allowed by the Chief Collector of Customs on case to case basis for reasons to be recorded.”
- (ii) in sub-rule (3),
- (a) for the words “sixty days”, the words “time extended under sub-rule (2) above,” shall be substituted; and
- (b) after the words “their arrival”, the words “or as extended by the respective Chief Collector,” shall be omitted;
- V. in rule 510G, after the word “System”, appearing for the first time, the following shall be added:  
“subject to scanning, as selected through Risk Management System, or as determined by the relevant Collector of Customs.”.

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[C.No.1(14)T&BT/2024]

  
(Junaid Mahmood)  
Secretary (Transit & Border Trade)