

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

Islamabad, the 17th July, 2026.

NOTIFICATION

S.R.O.1130(I)/2026.- 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 amendments 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.1066(I)/2026, dated the 30th day of June, 2026, namely:-

In the aforesaid Rules,-

- (1) in rule 510A, for the full stop at the end, a colon shall be substituted and thereafter, the following new proviso shall be added namely:-

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

- (2) in rule 510B,-

- (i) in clause (d), after the word “destination”, the expression “through the port or 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” shall be inserted; and

- (ii) clause (g) shall be omitted;

- (3) in rule 510C, in sub-rule (2), for the words “The shipping”, the expression “Packing of dry bulk cargo may be allowed by the concerned Assistant or Deputy Collector of Customs upon request by the shipping line or its representative, under Customs supervision. The shipping” shall be inserted;

(4) 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 word “days”, occurring for the second time, the expression “in case of containerized cargo and sixty days for bulk or LCL cargo” shall be inserted; and
- (c) after the full stop at the end, the expression “In exceptional circumstances further extension may be allowed by the Chief Collector of Customs on case to case basis for reasons to be recorded.” shall be added; and

(ii) in sub-rule (3), for the words “sixty days”, the expression “time extended under sub-rule (2),” shall be substituted and after the word “arrival”, the words and comma “or as extended by the respective Chief Collector,” shall be omitted; and

(5) in rule 510G, after the word “System”, occurring for the first time, the words and commas “subject to scanning, as selected through Risk Management System, or as determined by the relevant Collector of Customs” shall be inserted.

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


(Junaid Mahmood)
Secretary (Transit & Border Trade)