GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
FEDERAL BOARD OF REVENUE

NOTIFICATION

Islamabad, the 6th July, 2026.

S.R.O. 1081 **(I)/2026**.- The following draft for further amendments in the Customs Rules, 2001, which the Federal Board of Revenue proposes to make in exercise of its 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 by the 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 days of publication of the draft amendments in the official Gazette. Objections or suggestions received from any person, before expiry of the aforesaid period, shall be taken into consideration by the Federal Board of Revenue, namely: -

Draft Amendments

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

"CHAPTER XLIX

OVERSTAYED CARGO MANAGEMENT RULES

1237. Short title and commencement. — These rules shall be called the Overstayed Cargo Management Rules, 2026.

1238. Scope. — (1) These rules shall not apply to land customs stations and airports.

(2) The provisions of sub-section (1) of section 82 of the Customs Act, 1969 shall not apply to the following class of goods; -

(a) goods imported under Chapter 99 of the first schedule to the Customs Act, 1969;
(b) goods in transit or under international transhipment;
(c) goods imported as personal baggage; and
(d) Bulk Cargo.

1239. Procedure for implementing provisions of Section 82(1). – (1) The following procedure shall be adopted for implementing the provisions of section 82(1):

(a) Where a penalty becomes leviable under these rules in terms of section 82(1)(a) to (d), the Customs Computerized System shall, at the time of filing of the Goods Declaration (GD), or before the release of goods, as the case may be, automatically determine the amount of penalty as per above stated provisions, read with the Notification issued by the Board from time to time after approval of the Minister in-charge, specifying the quantum of such penalties, and issue an electronic show cause notice to the owner of the goods or his authorized agent, specifying the penalty so determined;

(b) The trader or his authorized clearing agent shall have the option to accept the determined penalty in the computerized system and deposit the same as per existing payment module requirements, or may opt to contest the same through adjudication process;

(c) Upon acceptance of the penalty, the trader shall be liable to pay the amount of penalty as per WeBOC payment module for further processing or clearance of the goods declaration, as the case may be;

(d) In case the trader opts for adjudication of the matter, the system shall mark the case to the relevant Collector or any officer authorized on his behalf under the law, for passing an order within five working days of the issuance of the Notice, which may further be extended for another five working days by the Chief Collector of Customs, for reasons to be recorded in writing.

(e) In case of vacation of show cause notice by the adjudication authority, the system shall allow filing or release of the GD, as the case may be, whereas in case the show cause notice is not vacated, the penalty as decided by the adjudicating officer shall be processed as per the WeBOC payment module, for further processing of the goods declaration.

(2) **Appeal**. - Any person aggrieved by an order passed under above provisions, may file an appeal in the computerized system before the respective Chief Collector having jurisdiction, within fifteen days of issuance of the order. The Appeal shall be decided within five working days by the Chief Collector.

1240. The Pitch of Penalty. - The pitch of penalties under these rules shall be as prescribed under the Notification issued by the Board after approval of the Minister in-charge.

1241. This notification shall take effect from 31st August, 2026.".

[C.No.1(1)/L&P/2025]

(Zubair Shah)
Secretary (Law & Procedure)