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

NOTIFICATION
(CUSTOMS)

Islamabad, the 13th August, 2026.

S.R.O. 1346 (I)/2026.- In exercise of the powers conferred by sub-section (1) of section 82 of the Customs Act, 1969 (IV of 1969), and in supersession of Notification No. S.R.O 1387(I)/2025 dated 31.07.2025, the Board, with the approval of the Minister in charge, is pleased to notify the following penalties specified in column (3) of the Table below for the violations specified in column (2) thereof, namely:-

TABLE

S. No.	Violations	Penalties
(1)	(2)	(3)
1.	If the goods declaration is not filed for home-consumption or warehousing or transshipment within twenty days of the arrival of goods at a customs station.	Twenty-five thousand rupees for each of the next five days and fifty thousand rupees for each subsequent day, but shall not exceed one million rupees in each case.
2.	If the goods declaration is filed prior to berthing of the vessel, the goods are not removed from the customs station after payment of leviable duty and taxes, within five days of completion of assessment and berthing of the vessel.	Fifteen thousand rupees for each of the next five days and twenty thousand rupees for each subsequent day, but shall not exceed one million rupees in each case.
3.	If the goods declaration is filed after berthing of vessel, the goods are not removed from the customs station for home-consumption or warehousing or transshipment within five days of the clearance of the goods declaration.	Ten thousand rupees for each of the next five days and twenty thousand rupees for each subsequent day and shall not exceed one million rupees in each case.
4.	If the goods are not loaded on the conveyance for export within fifteen days of the entry in the port.	Five thousand rupees for each of the next five days and fifteen thousand rupees for each subsequent day and shall not exceed one million rupees in each case.

2. The above penalties shall be subject to the adjudicating proceedings or voluntarily deposit, as the case may be, as prescribed under the rules notified for the purpose under second proviso to sub-section (1) of section 82.

3. This notification shall take effect from 1st October, 2026.

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

(Zubair Shah) 13/08/26
Secretary (Law & Procedure)