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

Islamabad, the 13Th August, 2026.

NOTIFICATION

S.R.O. 1347 (I)/2026.- In exercise of the powers conferred by sub-section (1) of section 82 read with 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 under sub-section (3A) of the said section 219, were previously published *vide* Notification No.S.R.O. 1081(I)/2026, dated the 6th July, 2026, namely:-

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

"CHAPTER XLIX

OVERSTAYED CARGO MANAGEMENT RULES

1237. Short title.— 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 (IV of 1969);

(b) goods in transit or under international transshipment;

(c) goods imported as personal baggage;

(d) LCL Export Cargo; and

(e) Bulk Cargo.

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

(a) where a penalty becomes leviable under these rules in terms of clauses (a) to (d) of sub-section (1) of section 82, the Customs Computerized System shall, at the time of filing of the Goods Declaration (GD), or within 24 hours of the GD release message in the system, as the case may be, automatically determine the amount of penalty as per above stated provisions, read with the Notification issued by the Board specifying the quantum of such penalties, from time to time after approval of the Minister in-charge, and issue an electronic 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 he may opt to contest the same;

(c) upon acceptance of the penalty, the trader shall be liable to pay the amount of penalty as per WeBOC payment module;

(d) in case the trader opts to contest the notice for payment, 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; and

(e) in case of vacation of the notice by the authority, the system shall allow filing of the GD or delete the payable penalty, as the case may be, whereas in case the notice is not vacated, the penalty as decided by the authority shall be processed by the system as per the WeBOC payment module.

1240. Procedure of 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.

1241. This notification shall take effect from the 1st October , 2026.".

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

(Zubair Shah)
Secretary (Law & Procedure)