

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

Islamabad, the 27th August, 2026.

**NOTIFICATION
(Customs)**

SR.O. 1438 (I)/2026,- In exercise of the powers conferred by sub-section (1) Section 6 of the Customs Act, 1969 (IV of 1969), and in supersession of Notification No. S.R.O. 1508(I)/2024 dated 24.09.2024, the Federal Board of Revenue is pleased to entrust to the officers of the Frontier Corps [Balochistan (North/South)] the functions of officers of Customs under the provisions of the said Act as specified in Column (II) of the Table below, within their respective jurisdictions as specified in Column (I) of the Table.

TABLE

Officers	Provision of the Customs Act, 1969
I	II
Officers not below the rank of non-Commissioned Officer within their respective jurisdictions	158; 159 (1); 160 (1), (2) and 172 (1)
Officers not below the rank of Junior Commissioned Officer within their respective jurisdiction	157(1); 158; 159; 161 (1), (2); 164 (1); 165 (1); 166 (1), (2); 167; 168 (1), (3); 169 (1), (2), (3) and 171
Commissioned Officers within their respective jurisdictions.	159(2), (3); 160(6); 161 (3), (4) and 163(1), (2), (3), (4)
Commandant within his jurisdiction	157(2)

2. **Conditions:** The functions entrusted to the officers of Frontier Corps [Balochistan (North/South)], shall be exercised subject to the following conditions, namely: -

- i. For goods other than notified essential commodities, the functions shall be performed within the province of Balochistan, but excluding the city municipal limits, Customs areas, Customs stations, ports, Border Customs stations, international airports and bonded warehouses etc.;
- ii. For prevention of smuggling of essential commodities notified under sub-clause (iv) of clause (s) of section 2 of the Customs Act, 1969 (IV of 1969), such functions shall be performed in the bordering districts of Balochistan adjoining Afghanistan including within city municipal limits and on the following highways in the province of Balochistan, namely:
 - a. M-8,
 - b. N-10,
 - c. N-25,
 - d. N-30,
 - e. N-40,
 - f. N-50,

- g. N-65,
- h. N-70 and
- i. N-85,

iii. The personnel of Frontier Corps shall not check any bonafide passenger's baggage and goods cleared from any Customs area;

iv. They shall exercise due care and ensure that while performing these functions, the personnel of the Frontier Corps do not obstruct the flow of legitimate goods of trade, imports and exports, and the general public;

v. The powers shall be exercised in aid of, not in substitution or exclusion of the powers of Pakistan Customs and the personnel of Frontier Corps shall provide assistance to officers of Customs in the discharge of their functions, wherever required;

vi. The goods seized on suspicion of being smuggled or intended to be smuggled, shall be deposited only in the nearest Customs State Warehouse or a State Warehouse duly approved by the Collector of Customs;

vii. The seizure report(s) of goods seized by the personnel of Frontier Corps shall be submitted to the relevant Adjudication Collectorate(s), within fifteen (15) days of the detention of such goods for adjudication under the Customs Act, 1969, and a copy thereof shall be endorsed to the concerned Collector of Customs (Enforcement) in whose jurisdiction the case(s) are affected;

3. Disposal of seized / confiscated goods:

- i. After confiscation by the relevant legal forum, the concerned Collector of Customs (Enforcement) shall auction/dispose of the confiscated goods/vehicles under the relevant provisions of the Customs Act, 1969, Auction Rules as notified vide S.R.O. 450(I)/2001 dated 18.06.2001 and CGO 12/2002 dated 15.06.2002.
- ii. Any perishable or other goods requiring disposal under section 169(4) read with section 201 of the Customs Act, 1969 shall be disposed of by the concerned Collector of Customs (Enforcement), having jurisdiction in accordance with the relevant provisions of the Act and Customs Rules.

4. **Record Keeping / Reporting Mechanism;** The Officer Commanding (OC) of each wing shall furnish monthly seizure details to the Collector of Customs (Enforcement), Gadani or Karachi, as the case may be, by the 5th of each month in the following format:

S.No	Description of detained / seized goods/vehicles	Value	Quantity	Date of detention	Date of seizure	Name and location of SWH where deposited

5. The concerned Chief Collector of Customs will convene a coordination meeting every month, with the respective Inspector General, Frontier Corps for review and consultations.

6. This Notification shall remain in force till the 30th June, 2027. Before expiration of the notification, the Chief Collector of Customs (Enforcement) shall submit a report to the Board on the performance of FC based on which the Board may extend its operations subject to its satisfactory performance and fulfillment of the conditions at Para 2 of this notification.

[C.No. 1(16)AS/99-Pt-II]


(Shakir Muhammad)
Secretary (Enforcement)