

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

Islamabad, the 31st, August, 2026.

**NOTIFICATION
(CUSTOMS)**

S.R.O. 1448 (I)/2026. - In exercise of the powers conferred by section 3 of the Customs Act, 1969 (IV of 1969) read with sections 30, and 31 of the Sales Tax Act, 1990, the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in its Notification No. S.R.O. 1637(I)/2024, dated the 18th October, 2024, namely:-

In the aforesaid Notification,-

(A) in Table-I, in column (1),-

- (a) against S.No.3, in column (3), clause (iii) shall be omitted;
- (b) against S.No.4, in column (3), clause (v) shall be omitted; and
- (c) against S.No.6, in column (3),
 - (i) in clause (ii), the word "and", occurring at the end, shall be omitted; and
 - (ii) in clause (iii), for the full stop at the end, a semi-colon and the word "and" shall be substituted and thereafter the following new clause shall be added, namely:-
"(iv) Collectorate of Customs, Sambrial (Sialkot)."; and

(B) in Table-II, in column (1),-

(a) against S.No.2, in column (3),-

- (i) for clause (ii), the following shall be substituted, namely:-
“(ii) Intelligence Web-Based One Customs (WeBOC) based monitoring of Customs cleared import or export cargo at ports, off-dock terminals, land Customs stations, dry ports, airports including hold in WeBOC system without interfering in routine clearance operation of relevant Collectorates;”;
- (ii) in clause (xi), the word “and”, occurring at the end, shall be omitted; and
- (iii) in clause (xii), for the full stop at the end, a semi-colon and the word "and" shall be substituted and thereafter the following new clause shall be added, namely:-

“(xiii) Monitoring of Gates of ports or wharfs and terminals or off-dock terminals within the civil division of Karachi.”;

- (b) against S.No.3, in column (3), for clause (ii), the following shall be substituted, namely:-

“(ii) Intelligence or WeBOC based monitoring of Customs cleared import or export cargo at ports, off-dock terminals, land Customs stations, dry ports, airports including hold in WeBOC system without interfering in routine clearance operation of relevant Collectorates;”;

- (c) against S.No.4, in column (3), for clause (ii), the following shall be substituted, namely:-

“(ii) Intelligence or WeBOC based monitoring of Customs cleared import or export cargo at ports, off-dock terminals, land Customs stations, dry ports, airports including hold in WeBOC system without interfering in routine clearance operation of relevant Collectorates;”;

- (d) against S.No.5, in column (3), for clause (i-a), the following shall be substituted, namely:-

“(ia) Intelligence or WeBOC based monitoring of Customs cleared import or export cargo at ports, off-dock terminals, land Customs stations, dry ports, airports including hold in WeBOC system without interfering in routine clearance operation of relevant Collectorates;”;

- (e) against S.No.6, in column (3), for clause (ii), the following shall be substituted, namely:-

“(ii) Intelligence or WeBOC based monitoring of Customs cleared import or export cargo at ports, off-dock terminals, land Customs stations, dry ports, airports including hold in WeBOC system without interfering in routine clearance operation of relevant Collectorates;”;

- (f) against S.No.7, in column (3), for the clause (ii), the following shall be substituted, namely:-

“(ii) Intelligence or WeBOC based monitoring of Customs cleared import or export cargo at ports, off-dock terminals, land Customs stations, dry ports, airports including hold in WeBOC system without interfering in routine clearance operation of relevant Collectorates;”;

- (g) against S.No.8, in column (3), for clause (ii), the following shall be substituted, namely:-

“(ii) Intelligence or WeBOC based monitoring of Customs cleared import or export cargo at ports, off-dock terminals, land Customs stations, dry ports, airports including hold in WeBOC system without interfering in routine clearance operation of relevant Collectorates;”;

- (h) against S.No.9, in column (3), for clause (ii), the following shall be substituted, namely:-

“(ii) Intelligence or WeBOC based monitoring of Customs cleared import or export cargo at ports, off-dock terminals, land Customs stations, dry ports, airports including hold in WeBOC system without interfering in routine clearance operation of relevant Collectorates;”;

- (i) against S.No.10, in column (3), for clause (ii), the following shall be substituted, namely:-

“(ii) Intelligence or WeBOC based monitoring of Customs cleared import or export cargo at ports, off-dock terminals, land Customs stations, dry ports, airports including hold in WeBOC system without interfering in routine clearance operation of relevant Collectorates;”;

- (j) against S.No.11, in column (3),

- (i) in the rider clause, for the words “and River Hub”, the expression “and 07 kms of the Hub River (on the Sindh-Balochistan boundary)” shall be substituted;

- (ii) for clause (ii), the following shall be substituted, namely:-

“(ii) the operations and matters relating to the Customs Digital Enforcement Stations (DES) and Mobile Enforcement Stations (MES) established on Rivers Indus and Hub, namely:-

- (a) DES Thakot Battagram;
- (b) DES Tarbela;
- (c) DES Swabi MI-Motorway;
- (d) DES Attock GT Road;
- (e) DES Khushal Garh;
- (f) DES DIK-Hakla Motorway M-14 (CPEC);
- (g) DES Kalabagh Bridge;
- (h) DES Jinnah Bridge;
- (i) DES Chashma Bridge;
- (j) DES DIK-Bhakkar Road;
- (k) DES Taunsa;
- (l) DES Ghazi Ghat;
- (m) DES Zahir Pir;
- (n) Kashmore or Guddu DES;



- (o) Arror-Sukkur MES;
- (p) Sukkur Barage DES;
- (q) Larkana - Khairpur Bridge DES;
- (r) Dadu - Moro Bridge DES;
- (s) Amri Qazi - Ahmed DES;
- (t) Kotri Bridge DES;
- (u) Aral - Sehwan DES;
- (v) Bhan Saeedabad - Sehwan MES;
- (w) DES Hub-Moachko;
- (x) DES Hub-Bypass Road; and
- (y) MES Hub-Mygarhi Cut;"; and



- (iii) in clause (vii), after the word "Customs", the words "under the control of the Collectorate" shall be inserted;
- (k) against S.No.16, in column (3), in clause (viii), for the words "and stevedores" the words "stevedores and freight forwarders" shall be inserted;
- (l) against the S.No. 18, in column (3),-
 - (i) in clause (i), after comma, the word "Hyderabad Dryport and" shall be inserted; and
 - (ii) for clause (viii), the following shall be substituted, namely:-

"(viii) All matters related to Export Facilitation Scheme and legacy issue of Duty and Tax Remission for Exports, Manufacturing Bond and Export Oriented Units within the territorial jurisdiction of Sindh province excluding the districts falling under the jurisdiction of CoC Exports Karachi;";
- (m) against S.No.19, in column (3), in clause (i), in sub-clause (d), the word "and", occurring at the end, shall be omitted and thereafter the following new sub-clauses shall be added, namely:-
 - "(e) Matters pertaining to Sialkot Export Processing Zone and Gujranwala Export Processing Zone; and
 - (f) Matters related to Customs residential colony within jurisdiction of the Collectorate; and";
- (n) against S.No.20, the corresponding entries relating thereto in columns (2) and (3) shall be omitted;
- (o) against S.No.21, in column (3),-

- (i) in clause (i), the expression "transshipment/inland transit (excluding international transit)" shall be omitted;
- (ii) after clause (i), amended as aforesaid, the following new clauses shall be inserted, namely:-
- “(ia) All matters related to licensing of public and private warehouses in civil division of Karachi excluding the erstwhile bonds located in the jurisdiction of Collectorate of Customs Appraisement (PMBQ), and diplomatic bonded warehouses and duty free shops;
- (ib) All matters related to licensing of public and private warehouses, diplomatic bonded warehouses and duty free shops (excluding duty free shops at JIAP);”;
- (iii) clause (iii) shall be omitted;
- (iv) in clause (ix), the word “and”, occurring at the end, shall be omitted; and
- (v) in clause (x), for the full stop at the end, a semi-colon and the word “and” shall be substituted and thereafter the following new clause shall be added, namely:-
- “(xi) Licencing of clearing agents;”;
- (p) against S.No.22, in column (3),-
- (i) in clause (i), the expression “transshipment/inland transit (excluding international transit)” shall be omitted;
- (ii) clause (iii) shall be omitted;
- (iii) in clause (vii), the word “and”, occurring at the end, shall be omitted; and
- (iv) in clause (viii), for the full stop at the end, a semi-colon and the word "and" shall be substituted and thereafter the following new clause shall be added, namely:-
- “(ix) Issuance of user IDs to all external users of WeBOC.”;
- (q) against S.No.23, in column (3),-
- (i) in clause (i), the expression “transshipment/inland transit (excluding international transit)” shall be omitted; and
- (ii) clause (iii) shall be omitted;

- (r) against S.No.24, in column (3),-
- (i) in clause (i), the expressions "transshipment/inland transit (excluding international transit)" and "Hyderabad Dryport," shall be omitted; and
 - (ii) in clause (iii), the words "Ports, off-dock terminals," shall be omitted;
 - (iii) clause (v) shall be omitted;
- (s) against S.No.26, in column (3), after clause (i), the following new clause shall be inserted, namely:-
- “(ia) All matters pertaining to Customs clearance (imports or exports) of the following Export Processing Zone (EPZs) falling within the jurisdiction of Collectorate Customs Appraisement, Taftan, namely:-
- (a) EPZ Saindak;
 - (b) EPZ Siadiq;
 - (c) EPZ Reko Diq; and
 - (d) Any other EPZ to be established in future within the territorial jurisdiction of Collectorate of Customs Appraisement, Taftan;”;
- (t) against S.No.27, in column (3), after clause (i), the following new clause shall be inserted, namely:-
- “(ia) All matters pertaining to Customs clearance (imports or exports) of the following Export Processing Zones (EPZs) falling within the jurisdiction of Collectorate of Customs Appraisement, Gwadar, namely:-
- (i) EPZ Duddar; and
 - (ii) Any other EPZ to be established in future within the territorial jurisdiction of the Collectorate;”;
- (u) against S.No.31, in column (3),-
- (i) for the clause (i), the following shall be substituted, namely:-
- “(i) All matters relating to cargo clearance for exports, imports, including EPZ, temporary imports of all sorts (excluding international transit) in the North KP Province (including Civil Divisions of Hazara, Malakand,

Mardan, Nowshera & Peshawar), including the following Customs stations, namely:-

- (a) Customs Dryport at Peshawar;
- (b) Shabqadar customs station;
- (c) Customs Port at Azakhel;
- (d) Container Freight Station Amangarh;
- (e) Shahi (Upper Dir) custom station;
- (f) Nawa Pass customs station;
- (g) Customs station NLC Terminal Jamrud;
- (h) Customs station Shergarh;
- (i) Customs station Khapakh;
- (j) Customs station Arandu;
- (k) Customs station Shah Saleem;
- (l) Customs station Torkham; and
- (m) EPZ, Risalpur;” and



(ii) for the clause (iii), the following shall be substituted, namely:-

“(iii) All matters related to Export Facilitation Scheme, legacy issues of Duty Tax Remission for Exports, Manufacturing Bonds, Export Oriented Units and Export Processing Zones situated within the civil divisions of Hazara, Malakand, Mardan, Nowshera and Peshawar;”;

(v) against S.No.32, in column (3),-

(i) for the clause (i), the following shall be substituted, namely:-

“(i) All matters relating to cargo clearance for exports, imports, including EPZ, temporary imports of all sorts (excluding international transit) in the South KP Province (including Civil Divisions of Kohat, Bannu, D.I.Khan and Miranshah) including the following Customs stations, namely:-

- (a) Customs station Tank;
- (b) Customs station Thall;
- (c) Customs station Kharlachi;
- (d) Customs station Shaheedano Dand;
- (e) Customs station Burki;
- (f) Customs station Lawara Boya Datta Khel;
- (g) Customs Angoor Adda;
- (h) Customs station Khand Narai;

- (i) Customs station Ghulam Khan;
 - (j) Customs Station Bakka Khel;
 - (k) Customs Station Terimengal; and
 - (l) EPZ, Miranshah;"; and
- (ii) for the clause (iii), the following shall be substituted, namely:-
- “(iii) All matters related to Export Facilitation Scheme, legacy issues of Duty Tax Remission for Exports, Manufacturing Bonds, Export Oriented Units and Export Processing Zones situated within the civil divisions of Kohat, Bannu, D.I. Khan and Miranshah;"; and
- (w) against S.No.33, in column (3), in clause (i), the commas and word “, transit,” shall be omitted.

[C. No. 1(2)E&C/2022-Pt]


(Shakir Muhammad)
Secretary (Enforcement)