

GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
FEDERAL BOARD OF REVENUE

Islamabad, the 18th September, 2026.

**NOTIFICATION
(CUSTOMS)**

S.R.O. 1629 (I)/2026.- In exercise of the powers conferred by section 98 of the Customs Act, 1969 (IV of 1969), and in supersession of its Notification No. S.R.O 125(I)/1999, dated the 27th February, 1999, the Federal Board of Revenue is pleased to notify the goods specified in the Table below to be the perishable goods for the purpose of the said section, namely:-

Table

S.No.	Description
1.	Betel leaves.
2.	Butter.
3.	Bidi leaves and Bidi.
4.	Betel-nuts.
5.	Cheese.
6.	Coconuts (seeds).
7.	X-Ray Films.
8.	Dates.
9.	Dry fruits.
10.	Eggs.
11.	Non-essential oils.
12.	Foods grains.
13.	Fish.
14.	Ginger, Garlic.
15.	Hides and Skins.
16.	Live trees, plants and roots etc.
17.	Milk Powder.
18.	Meat.
19.	Onions.
20.	Apples.
21.	Sweets and confectionery.
22.	Soft drinks.
23.	Sugar.
24.	Spices
25.	Syrups, Jams, Jellies, Marmalades, Ketchup and similar condiments.
26.	Tobacco other than unmanufactured processed tobacco.
27.	Tea, Cocoa and Coffee.
28.	Any vegetables and fruits not specified above.
29.	Vegetables oil (edible) and oil-seeds.

Provided that any edible product having an expiry, date specified by the manufacturer and printed on the packing, imported in preserved, canned, bottled or packaged form, shall not be treated as perishable goods, for the purposes of warehousing surcharge, subject to the following conditions, namely:—

- (i) that such goods are stored in customs bonded warehouses in accordance with the storage conditions specified by the manufacturer and in such manner as to ensure that they do not become unfit for human consumption during the warehousing period; and
- (ii) that the licensee of the customs bonded warehouse certifies, as per format at Annex-A, specifying that the warehouse possesses the requisite storage facilities to store such goods in accordance with the storage conditions specified by the manufacturer. This certificate shall be uploaded by the importer/authorised clearing agent at the time of filing of respective In-Bond goods declaration.
2. Any system related changes, if required, shall be taken up by the office of Chief Collector (South Appraisalment) with the PSW/WeBOC team, immediately.
3. The above provisions shall take effect from the 15th of October, 2026.

ANNEX-A

[See proviso to the Notification]

**CERTIFICATE OF ADEQUACY OF STORAGE FACILITIES
(To be furnished by the Licensee of the Customs Bonded Warehouse)**

To,
The Collector of Customs,
Collectorate of Customs,

Subject: **CERTIFICATE OF STORAGE FACILITIES FOR EDIBLE PRODUCTS
IMPORTED IN PRESERVED, CANNED, BOTTLED OR PACKAGED
FORM**

I/We, the undersigned, being the licensee/authorised signatory of the Customs Bonded Warehouse particularised below, do hereby state and certify as follows:-

PARTICULARS

1. Name of the Customs Bonded Warehouse: _____
2. Customs Bonded Warehouse Licence No. & date: _____
3. Address/location of the Bonded Warehouse: _____
4. Name and NTN of the Importer: _____
5. Name of the Authorised Clearing Agent and Licence No. (if applicable): _____
6. Into-Bond Goods Declaration (GD) No. & date: _____
7. Description of goods (as per manufacturer's invoice/packing list): _____
8. PCT/HS Code: _____
9. Quantity/weight of goods: _____

CERTIFICATION

It is hereby certified that:-

- (i) the Customs Bonded Warehouse named above possesses the requisite storage facilities, infrastructure and equipment necessary to store the subject goods strictly in accordance with the storage conditions specified by the manufacturer;
- (ii) the said goods shall be stored in such manner and under such conditions as to ensure that they do not become unfit for human consumption at any time during the period of warehousing;

- (iii) in the event of any deviation from the above, or the goods being found unfit for human consumption on account of inadequate or non-compliant storage, the undersigned shall be liable to action under the relevant provisions of the Customs Act, 1969, and the rules made thereunder without prejudice to any other action that may be taken under the law.

VERIFICATION

Verified that the contents of this certificate are true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

This certificate is furnished in terms of proviso to SROdated and shall be uploaded by the importer/authorised clearing agent at the time of filing of the Into-Bond Goods Declaration of relevant goods.

Signature of the Licensee/Authorised Signatory

Name: _____

Designation: _____

Customs Bonded Warehouse Licence No.: _____

CNIC No.: _____

Date: _____

Place: _____

(Seal/Stamp of the Customs)

[C. No.11(1)L&P/2016]


(Moeen Ali Afzal)
Secretary (Law & Procedure)