

Government of Pakistan
Revenue Division
Central Board of Revenue

Islamabad, the 17th March, 2007.

**NOTIFICATION
(CUSTOMS)**

S.R.O. 255(I)/2007.- In exercise of the powers conferred by section 181 of the Customs Act, 1969 (IV of 1969), and in supersession of its Notification S.R.O. No.574(I)/2005 dated the 6th June, 2005, the Central Board of Revenue is pleased to order that no option shall be given to pay fine in lieu of confiscation in respect of the following goods or classes of goods, namely:-

- (a) Smuggled goods including buses, trucks and chassis thereof falling under clause (s) of section 2 of the Customs Act, 1969 (IV of 1969) excluding other vehicles with non tampered chassis frame and auto-parts imported in used or second hand condition;
- (b) lawfully registered conveyance including packages and containers found carrying smuggled goods in false cavities or being used exclusively or wholly for transportation of offending goods under section 2(s) of the Customs Act, 1969 (IV of 1969); or
- (c) goods imported in violation of section 15 of the Customs Act, 1969 (IV of 1969);
- (d) banned items, goods of Israeli origin and goods of Indian origin other than those importable from India in accordance with the Import Trade and Procedure Order, 2000; or
- (e) job lot and stock lot goods;
- (f) restricted and other items which are subject to procedural requirements under Import Trade and Procedure Order, 2000 unless such condition and procedural requirements are fulfilled; or
- (g) commodities which are not importable in used or second-hand condition under the Import Trade and Procedure Order, 2000:

Provided that in respect of the following goods or classes of goods where an option is given to pay fine in lieu of confiscation, the quantum of fine in lieu of confiscation in respect of offences specified in column (2) of the Table below shall be at a rate specified in column (3) of that Table and shall be over and above the customs-duties and other taxes and penalties imposed under the relevant law, namely:-

TABLE

S.No.	Description	Redemption fine on customs value.
(1)	(2)	(3)
(1) Offences related to misdeclaration of,-		
(a)	difference between ascertained and declared weight or quantity subject to the condition that the percentage difference is more than 5%.	30%
(b)	Origin.	30%
(c)	physical description.	50%
(d)	value with difference of more than 30% in declared viz ascertained value determined on the basis of direct evidence after due process of adjudication.	50%
(2) Other offences related to,-		
(a)	offending goods imported in the bales of second hand clothing in violation of provisions of Imports and Exports (Control) Act, 1950 (XXXIX of 1950).	50%
(b)	baggage imported in commercial quantities by incoming passengers.	30%
(c)	old and used machinery parts or components imported by the industrial importers for their plants, if not importable in terms of relevant Import Trade Procedure, 2000 for the time being in force.	30%
(d)	old and used spare parts and accessories, if imported along with the second-hand plant and machinery used in manufacturing of goods.	30%
(e)	auto-parts imported in used or second-hand condition.	30%
(f)	lawfully registered conveyance including packages and containers, not covered under sub-clause (ii) of clause (a), found carrying offending goods under section 2(s) of the Customs Act, 1969 (IV of 1969).	30%
(g)	smuggled vehicles with non tampered chassis frame and vehicles imported in violation of the relevant Import Trade and Procedure Order and vehicles imported in violation of the Import of Vehicles Rules under the Personal Baggage, Transfer of Residence and Gift Scheme as specified in the relevant Import Policy Order excluding buses, trucks and chassis thereof.	30%

[C. No.10(17)L&P/05]

(MIRZA MUBASHIR BAIG)
Secretary (Law & Procedure)