

CHAPTER VIII
CUSTOMS RULES, 2001
(S.R.O.450(I)/2001, DATED 18.6.2001)

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MEMORANDUM
CUSTOMS RULES 2001 NOTIFIED VIDE S.R.O.450(I)/2001, DATED 18.06.2001.

S.No.	Subject	Old Notification No. and Date	Rules No.	Page No.
(1)	(2)	(3)	(4)	(5)
1	Passenger's Baggage (Import)Rules. [Omitted] Vide SRO.666(I)/2006, dt. 28.06.2006	570(I)/98 dt.12.06.1998		
2	Customs concessions to privileged personnel arriving under various foreign aid programme or projects	C.No.10(34)Cus-III/58 dt.18.4.1963	38-42	450
3.	Prior Release of Urgent consignments (Imports and Export) Rules.	S.R.O.61(I)/94 dated 22.1.1990	43-48	451
4	Registration of Auctioners and Auction Procedure Rules.	663(I)/96 dt. 07.08.1996	49-75	455
5	Temporary Importation of Motor Vehicles Rules.	974(I)/79 dt.23.10.1979	76-85	462
6	Frustrated Cargo Export Rules	3(I)/70, dt 2.1.1970	86-89	464
7.	Customs Agents (Rules)	S.R.O.13(I)/71 dated 8.1.1971	90-106	460
8	Customs Valuation (Determination of Value of Imported Goods Rules).	1369(I)/99 dt.24.12.1999	107-125	475
9	Importers (Maintenance of) Accounts Rules.	375(I)/2000 dt. 17.06.2000	126-132	483
10	Customs Recovery Rules.	677(I)/92 dt. 02.07.1992	133-215	486
11	The Drawback (Same State Goods) Rules.	2(I)/72 dt.30.12.1972	216-219	505
12	Duty Drawback (Claim Payment) Rules.	905(I)/98 dt. 12.08.1998	220-224	506
13.	Export Processing Zone (EPZ) Rules		225-236	509
14	Manufacturing in Bond Rules.(Omitted)	1140(I)/97 dt.06.11.1997	237-263	
15.	Rules regarding duty free clearance of raw hides and skins imported for the manufacture of goods meant wholly for export.	S.R.O.1319(I)/96 dated 24.11.1996	264-278	513
16	Common Bonded Warehouse (Conventional)Rules (Omitted)	843(I)/98 dt. 23.07.1998	279-295	

17.	Duty and Tax Remission (DTRE) for Export Rules.	S.R.O.185(I)/2001 dated 21.3.2001	296-307	518
18.	Determination of Imported Materials and Fixation of Rates for Repayment or Duty Drawback Rules(IOCO).	S.R.O.186(I)/2001 dated 21.3.2001	308-313	529
19	Deferment of Import duties (Power, gas and energy Projects) Rules.	36(I)/94 dt.15.01.1994	314-321	536
20	Deferment of Import Duty (ships for scrapping) Rules.	245(I)/93 dt.31.03.1993	322-324	541
21.	Transshipment	S.R.O.286(I)/2007 dated 31.03.2007	326-341	543
22.	Warehousing.		342-363	557
23.	Landing and Clearing of parcels Rules.		364-376	575
24.	Alternate Dispute Resolution.	S.R.O.623(I)/2004, dated 19-07-2004	377-386	577
25.	Transportation of cargo	S.R.O.198(I)/2005 dated 8.2.2005	387-391	579
26.	Arrival and Departure of vessels	S.R.O.210(I)/2005 dated 28.2.2005	392-419	580
27.	Reference to High Court	S.R.O.563(I)2005, dated 06.06.2005	420	591
28.	Repayment of Customs duty	S.R.O.714(I)/2005 dated 13.7.2005	421	
29.	Pakistan Customs Computerized System (PaCCs)	S.R.O.704(I)/2007 dated 14.07.2007	422-556	593
30.	Transport of POL Products to Afghanistan	S.R.O.943(I)/2007, dated 14.09.2007	557-569	613
31.	ATA Carnet Rules	S.R.O.1157(I)/2007 dated 08.11.2007	570-591	619

**GOVERNMENT OF PAKISTAN
REVENUE DIVISION
CENTRAL BOARD OF REVENUE**

NOTIFICATION

Islamabad, the 18th June, 2001.

(CUSTOMS)

S.R.O 450(I)/2001.- In exercise of the powers conferred by section 219 of the Customs Act,1969 (IV of 1969), the Central Board of Revenue is pleased to make the following rules, namely:-

CHAPTER I

PRELIMINARY

1. Short title and commencement.-(1) These rules may be called the Customs Rules,2001.

(1A) Scope.- Unless specifically provided in the rules for Pakistan Customs computerized System, 2005, these rules shall apply.

(2) They shall come into force at once.

2. Definitions.-(1) In these rules, unless there is anything repugnant in the subject or context,-

- (a) "account" means all books, records, correspondence, bank and other financial statements;
- (b) "Act" means the Customs Act, 1969 (IV of 1969);
- (c) "appropriate officer" includes officers superior to an appropriate officer;
- (d) "Collector", "Additional Collector", "Deputy Collector" and "Assistant Collector", respectively, means Collector of Customs, Additional Collector of Customs, Deputy Collector of Customs and Assistant Collector of Customs appointed under section 3 of the Act in relation to an area of his jurisdiction;
- (e) "duties" includes customs-duty leviable under the First Schedule to the Customs Act, 1969;
- (f) "importer" means a person who imports goods;
- (fa) "Pakistan Customs Computerized System (PACCS)" means the Customs Computerized System as defined in clause (ia) of section 2 of the Customs Act, 1969 (IV of 1969);
- (g) "related persons" means such persons only if,-
 - (i) they are officers or directors of one another's business;
 - (ii) they are legally recognized partners in business;
 - (iii) they are employer and employee;
 - (iv) one of them directly or indirectly controls the other;
 - (v) both of them are directly or indirectly controlled by a third person;
 - (vi) together they directly or indirectly control a third person; or
 - (vii) they are members of the same family; and
 - (viii) any person who directly or indirectly owns, controls or holds five per cent or more of the outstanding voting stock or shares of business of both or each of such related person.

Explanation I.- The expression "person" also includes a legal person.

Explanation II.- Persons who are associated in the business of one another and that one is the sole agent or sole distributor or sole concessionaire, however described, of the other, shall be deemed to be related for the purpose of these rules, if they fall within the criteria herein before specified for related persons.

Explanation III.- One person shall be deemed to control another when the former is legally or operationally in position to exercise restraint or direction over the other.

- (h) "stay", for Pakistani nationals, means the duration of continuous living abroad; and, for foreign nationals, means the duration of their valid visa for stay in Pakistan;
- (i) "vehicle" means a motor-car, motor-cycle, van, microbus, bus, pick-up, jeep, truck, self-driven caravan and tractor with trailer or semi-trailer or caravan.

(2) The words and expressions used and not defined herein shall have the meaning assigned to them in the Act or in the respective Chapters of these rules.”;

"CHAPTER II

[Omitted]

CHAPTER III

PRIVILEGED PERSONNEL

38. In this chapter, the expression "privileged personnel" means all foreign experts, consultants or technicians visiting and resident in Pakistan under a proper Aid Agreement in which provision for the application of these Customs concessions has been made. The expression includes only such personnel as are either directly in the employment of the foreign aid giving Government or Agency or who serve in Pakistan under contract or agreement with such Government or Agency and whose salaries and travelling expenses to and from Pakistan are paid by the foreign Government or Agency. It does not include personnel in the employment of the Federal or Provincial Government.

CUSTOMS CONCESSIONS

39. The following customs concessions shall be extended to the privileged personnel, namely:-

- (a) Import free of custom duty and sales tax of articles for the personal use of the privileged person or members of his family forming part of his personal and household effects including one car per family on his first arrival in Pakistan. The time limit for import will be six months, extendable by the Collector of Customs for a maximum period of ²⁵[eighteen] months from the date of the arrival of the person concerned;
- (b) ¹¹[Omitted];
- (c) Omitted]
- (d) in addition to the above, a privileged person shall be allowed to import on payment of duty and taxes foodstuff and consumable stores including liquor and tobacco up to a C&F value of two hundred U.S.\$ per month but the value of liquor will not exceed one hundred U.S.\$ per month.

Note: The privileged personnel may import the monthly quotas prescribed in clauses (a) and (b) of rule 39, for a maximum period of six months at a time.

40. Articles imported customs-duty and sales tax free shall normally be re-exported and shall not be sold or otherwise disposed of within Pakistan except with the prior approval of the Government or in terms of the regulations prescribed by the Government.

41. If any other durable articles such as airconditioners, refrigerators, deep freezers, VCR ,DVD, washing machines, etc., are disposed of in Pakistan, customs-duty and sales tax, etc., shall be payable on the original value at the rate applicable to the goods in question at the time of import. The privileged personnel shall be responsible for the payment of customs-duty and sales tax and other charges before parting with the articles; provided that no customs-duty and sales tax shall be payable if sold after three years from the date of import.

42. In order to avail of the concessions under this chapter , a privileged personnel shall furnish to the Customs authorities a certificate duly signed by the Administrative Ministry of the Government of Pakistan concerned both in respect of personal and household effects, etc., imported on first arrival and subsequent monthly imports of foodstuffs, consumable stores, liquors, and tobacco in accordance with the prescribed quotas. The Administrative Ministry concerned shall verify that the conditions in the rules have been satisfied before issue of the certificate. The Administrative Ministry shall also be generally responsible to ensure that all the other conditions as per this chapter have been satisfied between the time of arrival and departure of privileged personnel:

Provided that a foreign employee of an industrial venture shall be entitled to import free of customs-duties and other taxes food stuff (excluding alcoholic beverages) upto C&F value of one hundred US \$ per month subject to the condition that he shall produce a certificate from his employer to the effect that he has been employed in his industrial venture in Pakistan for a tenure of ___ years, from _____ to _____. The monthly quota may be imported for a period of six months at a time.

CHAPTER IV

PRIOR RELEASE

43. **Definitions.-** (1) In this chapter, unless there is anything repugnant in the subject or context,-

- (i) "application" means an application filed under rule 44 of this chapter;
- (ii) "appropriate officer" means an officer of Customs not below the rank of an Assistant Collector appointed in this behalf;
- (iii) "prior release" means the delivery of an urgent consignment prior to submission of a bill of entry or a bill of export under the Act; and
- (iv) "urgent consignment" means a consignment of any of the following goods imported for home consumption, or meant for export provided that the appropriate officer of Customs is satisfied that these require immediate and rapid clearance as a matter of priority, namely:-
 - (a) human body organs or any part thereof, blood and blood plasma;
 - (b) perishable medicines e.g., insulin, etc;
 - (c) life saving drugs in nominal quantities, duly supported by medical prescription;
 - (d) live animals and live plants;
 - (e) newspapers, journals and other news materials;
 - (f) radioactive materials;
 - (g) replacement parts of computers, machines and drilling equipment (e.g. drilling bits);
 - (h) any other goods, urgently required, with the approval of the Collector of Customs, in writing, on case to case basis; and
 - (i) fertilizer imported by the Fertilizer Import Department, Ministry of Food and Agriculture.

44. Application for prior release.- (1) The importer or exporter of urgent consignment shall present an application, in triplicate, in the form as set out in Appendix I to this Chapter to the appropriate officer.

(2) The appropriate officer shall cause the application to be scrutinized with reference to declarations made in the application, by taking into account the degree of urgency with which the goods are needed, the nature and value of consignment and particular circumstances relating to it.

(3) The appropriate officer shall, after satisfying himself in this regard, accept the application for prior release by making an endorsement to this effect on all the three copies of the application.

(4) After the application for prior release is accepted by the appropriate officer, the particulars of the consignment shall be entered in a register, in the form as set out in Appendix II to this Chapter maintained for this purpose, and the serial number of the register shall be taken as prior release number.

(5) The prior release number and date shall be endorsed on all copies of the application and the prior release shall be deemed to have been allowed only after the entries in the register and endorsement of the application have been recorded.

45. Admissibility of prior release.- (1) Prior release shall not be admissible in cases where Import General Manifest or Export General Manifest, as the case may be, was filed two days or more prior to the submission of application for grant of prior release.

(2) The facility of prior release shall be allowed to only those importers or exporters of urgent consignments who have sufficient balance of amount available in their accounts maintained as current or personal ledger accounts to pay the duties:

Provided that the importers or exporters, who are not maintaining such accounts shall be eligible to avail the facility of prior release on furnishing a bank guarantee or a pay order of a sum equivalent to the duties assessed provisionally by the appropriate officer and such pay order shall remain in the custody of the appropriate officer and shall be utilized towards finalization of assessment.

(3) Bank guarantee shall stand discharged after all leviable customs-duties and taxes have been deposited.

(4) No prior release shall be allowed if a previous case of the same importer or exporter is pending finalization for more than fifteen days.

46. Manner of prior release in case of imported goods.- (1) A file for each application shall be maintained and shall contain all relevant documents and correspondence relating to the respective clearance.

(2) The examination staff, deputed for the purpose, shall examine the urgent consignment on priority and in compliance with the examination order and examination report shall be recorded on reverse of the original application.

(3) The examining officer, if he is satisfied that the import of the goods is not prohibited or is not in breach of any restrictions or conditions applicable to the import of such goods, may make an order for provisional clearance of the same pending presentation of bill of entry.

(4) The examination staff shall also endorse the original and duplicate copies of application with the words "examined", affix their signatures and shall return the duplicate to the importer.

(5) At the time of delivery of urgent consignment, the officer of Customs shall record the effect of delivery under his signatures on original and duplicate copies of the application. The original copy of the

application shall be retained by such officer and forwarded at the earliest to the appropriate officer while the duplicate copy of the application shall be returned to the importer to accompany the urgent consignment, and for his record.

(6) The importer of urgent consignment shall, at the time of the prior release of such goods, present a bill of entry for home consumption and other necessary documents to the appropriate officer and shall pay the whole or differential amount of leviable duties, if any, within ten days of the prior release on the basis of which the appropriate officer shall finalize the provisional assessment.

47. Manner of prior release in case of exported goods.- (1) A file for each application shall be maintained and shall contain all relevant documents and correspondence relating to respective clearance.

(2) The examination staff, deputed for the purpose, shall examine the urgent consignment on priority in compliance with the examination order and examination report shall be recorded on the original application.

(3) The examining officer, having verified that the export of the goods is not prohibited or is not in breach of any restrictions or conditions applicable to the export of such goods, may make an order for provisional clearance of the same pending presentation of bill of export.

(4) The examination staff shall also endorse the original and duplicate copies of application with the words "examined", affix their signatures and shall return them to the exporter.

(5) At the time of loading, the an officer of Customs shall record the effect of loading, under his signatures, on the original and duplicate copies of the application. The original copy of application shall be retained by such officer and shall be forwarded at the earliest to the appropriate officer while the duplicate copy of application shall be returned to the exporter for his record.

(6) The exporter of urgent consignment shall, at the time of prior release of such goods, present a bill of export and other necessary documents to the appropriate officer and shall pay the whole or differential amount of leviable duties, if any, within ten days of the prior release on the basis of which the appropriate officer shall finalize the provisional assessment.

48. Failure to comply.- In case an importer or exporter of an urgent consignment contravenes any of the provisions of this chapter , penal proceedings under the Act shall be initiated by the appropriate officer and duties, if due, shall be recovered under the relevant provisions of the Act and the defaulter shall not be entitled for the facility of prior release, any more, in future.

Appendix I
[See rule 44(1)]

FORM

To

The Assistant Collector of Customs

SUBJECT: APPLICATION FOR PRIOR RELEASE OF URGENT CONSIGNMENT

Dear Sir,

I request for prior release of the goods as per the following particulars: -

1. Flight No./name of the vessel.
2. Date of arrival/departure ETA in case already arrived quote IGM No. and date and Index No.

3. Airway bill/bill of lading number and date.
4. Consignor's name and address.
5. Consignee's name and address. NTN/NIC.
6. Nature of import/export (specify whether commercial, sample, gift, donation, personal mail or other).
7. Import licence/import permit/clearance permit No. and date.
8. Import/Export registration No. and date or NIC No.(in case of import/export by individual).
9. Letter of credit No. and date with Bank and Branch No. Form E. No. in case of exports.
10. Amount of freight (if prepaid).
11. Delivery order No. and date if any (in the absence of delivery order, attach the telex or other documents through which intimation of arrival was received).
12. Description of goods, etc.

Sl. No.	Description of goods.	Quantity/ No. of packages.	Weight of Gross/ Net.	HS code.	C&F/ FOB Value.	Rate of customs duty.	Amount of customs duty.	Sales Tax @ 15%.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Iqra surcharge @ 5%	Flood Relief surcharge @ 1%	Other Taxes if any	Remarks.
(10)	(11)	(12)	(13)

13. If the goods require any certificate/clearance from the Ministry of Foreign Affairs /Ministry of Health, Plant Quarantine Department/Animal Husbandry Department or any on the concerned agency for their importation/exportation, No. and date of such certificate and attach a copy thereof.
14. Name, address, national identity card No. and Customs permit No. of the person authorized to transact this business on behalf of the importer.
15. How many cases of prior release effected one week earlier or longer period are still outstanding against the importer and the clearing agent.
16. The position of balance amount available in the deposit account (for commercial importer only).
17. No, date and the amount of bank guarantee or pay order.
18. Reasons and justifications warranting prior release. (Please attach documents to prove urgency leading to this request), if any.

Documents Attached:

1. Signature.
2. Name.
3. Designation.
4. Full address.
5. Tel. No. Office.
6. Clearing agent licence No. and date.
19. Report of the custodian about declaration in column no.17 above.
20. Order of the assistant collector of customs
21. P.R.reqn. No. and date.
22. Examination and assessment report.
23. Order of the principal appraiser/superintendent out of charge/allowed/not allowed.

Appendix II.
[See rule 44(4)]

FORM

S.No.	Date of Application.		Description of goods.	Quantity.	Name of importer/ Exporter.		Name of clearing Agent.	Gross	Weight Net	
(1)	(2)		(3)	(4)	(5)		(6)	(7)	(8)	
Amount of duties involved							Bill of entry/ shipping Bill No.	Date of filing Bill of entry.	IGM No.	Index No.
Customs duty.	Sales tax.	Iqra surcharge.	Regul- tory duty.	Flood Relief	Fine etc.					
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
Amount of duties realized										
Customs duty.	Sales Tax.	Iqra surcharge.	Regulatory duty @ 1%.	Flood Relief Surcharge etc.	Other Taxes/fine.					
(19)	(20)	(21)	(22)	(23)	(24)					

CHAPTER V

AUCTION

49. Definitions.- In this chapter, unless there is anything repugnant in the subject or context,-

- (a) "auctioneer" means an auctioneer registered under rule 53;
- (b) "bid" means the price offered at an auction by a bidder for goods separately or in lots or a combination of lots of goods put to auction;
- (c) "bidder" means the person who gives a bid;
- (d) "offer" means a private offer or tender submitted before the auction or after the completion of bidding or acceptance of the bid; and
- (e) "officer" means the person who offers a private offer of a tender.

50. Application for registration of auctioneer.- The Collector may invite applications for registration of persons as auctioneers by giving public notice in at least two leading newspapers printed in English and Urdu.

51. Application to be made to the Collector.- Any person who is qualified under rule 52 to be registered as auctioneer may apply to the Collector in response to the notice given under rule 50.

52. Qualification for registration.- A person is qualified to be registered as auctioneer if he,-

- (a) is a citizen of Pakistan;
- (b) is not less than thirty years of age;
- (c) has been engaged in auctioning business for not less than five years and enjoys a good reputation for clean business;
- (d) has an established office in Pakistan;
- (e) is certified by a scheduled bank to be financially sound;
- (f) is a member of the Chamber of Commerce and Industry; and
- (g) is an income tax assessee.

53. Registration of auctioneers.- All applications received in response to a public notice published under rule 50 shall be placed before a Selection Committee consisting of the Collector, Additional Collector (Incharge of Auction), and Deputy Collector or the Assistant Collector (Concerned), which may select not more than four persons for registration as auctioneers.

54. Auctioneer to furnish bank guarantee, surety bond, etc.- A person selected for registration, shall furnish to the Collector a surety bond in the name of the President of Pakistan as given in the Schedule to this chapter on a judicial paper for good conduct in the performance of his duties as auctioneer and shall also furnish a bank guarantee for a sum of fifty thousand rupees which shall be discharged on the satisfactory termination of the term of his registration.

55. Validation of registration.- The registration shall be valid for a term of five years from the date of registration.

56. Cancellation of registration, etc.- (1) On any complaint made against an auctioneer, or where the Collector is not satisfied with the work of the auctioneer, the Collector, may after giving an opportunity of being heard to the auctioneer, withdraw any auctioneering work allotted to him or suspend such work and debar him from further registration for a specific period.

(2) An auctioneer aggrieved by an order passed under sub-rule (1) may appeal to the Central Board of Revenue whose decision shall be final.

(3) An auctioneer may apply for cancellation of registration after giving at least three months notice to the Collector.

57. Extension of term.- An auctioneer may be re-registered after the expiry of his term or extended term or the period for which he was debarred under rule 56 as the case may be.

58. Approval of goods for auction.- (1) As soon as the goods at any place in the custody of any person have reached the stage of being sold under the Act, or in the opinion of such person are required to be sold by auction, shall be brought to the notice of the Deputy Collector or the Assistant Collector of the area concerned by that person giving a list of such goods.

(2) The Collector shall, on receipt of such information or on his own motion, pass orders directing the sale of goods referred to in sub-rule (1), after giving due notice to the owner under relevant provisions of the Act, by public auction either departmentally or through an auctioneer and shall cause the reserved price of the goods to be auctioned to be determined in accordance with the provisions of section 25 of the Act, and any duties or taxes which would have been payable under clause (c) of sub-section (2) of that

section on the date of fixation of the reserve price of such goods for auction thereof shall be added to this value:

Provided that where the condition of the goods has, for any reason, deteriorated, the reserve price shall be the value as is re-appraised by the appraising authorities of the Customs Department and approved by the Deputy Collector or the Assistant Collector. The reserve price shall consist of the appraised price, duties and taxes and other charges.

(3) The following goods shall not be put to auction and be sold or disposed off in the manner as prescribed by the Board, namely:-

- (i) arms and ammunition;
- (ii) liquor/narcotics and like goods;
- (iii) confiscated books, written material which is obscene, subversive, anti-state or anti-religion;
- (iv) transit goods excluding confiscated goods; and
- (v) diplomatic cargo excluding confiscated goods.

(4) No goods shall be withheld from auction unless,-

- (i) a court of law issues a specified stay order against such auction;
- (ii) the Collector of Customs or the Additional Collector of Customs incharge of auctions orders withholding such auction; or
- (iii) the Deputy Collector or the Assistant Collector incharge of auctions orders withholding of such auction, for reasons to be recorded in writing.

59. Value of goods which may be auctioned.- All goods, the aggregate appraised value or the reserve price of which does not exceed one million rupees, may be sold by public auction conducted departmentally at the discretion of the Collector, and all goods, the aggregate appraised value or the reserve price of which exceeds one million rupees, shall be sold by public auction through an auctioneer:

Provided that perishable goods may be sold by the Collector through public auction or a private offer irrespective of its value.

60. Nomination of auctioneer.- The Collector or an officer authorized by him in this behalf shall, by writing under his hand, nominate an auctioneer from amongst the registered auctioneers to conduct auction in respect of the goods referred to in rule 58 and shall give him notice of not less than fifteen days in advance of the place at which and the date on which auction of such goods shall be held.

61. Duties of nominated auctioneer.- The auctioneer nominated under rule 60 shall ,-

- (a) make or cause to be made under his supervision and in the presence of an officer authorized by the Collector a detailed inventory schedule of all the goods to be auctioned; and
- (b) notify the following by giving an advertisement in the classified columns of one English and one Urdu daily at least seven days in advance of the date of auction, specifying,-
 - (i) the date, time and place of auction in block letters; and
 - (ii) the general description of goods to be auctioned:

Provided that no advertisement or public notice in newspapers shall be required in respect of left over of any schedule or goods already notified which may be put to re-auction on display of notice on Notice Board at least two days before the date of auction of such goods;

- (c) send a complete inventory or schedule of such goods to all Chambers of Commerce and Industry and to other Associations of importers/traders in that area; and
- (d) display such goods or samples thereof at a place or places and in the manner acceptable to the Collector.

(2) All expenses incurred on publicity, preparation of files, schedule of auction and its distribution, display of goods and issuance of delivery orders on final acceptance of a bid or private offer by the competent authority shall be borne by the auctioneer.

62. Commission to which auctioneer shall be entitled.- (1) The auctioneer shall be entitled to a commission on the net proceeds at the rate of ---

- (a) on the first one million rupees, one per cent of the proceeds; and
- (b) on the amount exceeding one million rupees, half per cent of the proceeds so exceeding:

Provided that the auctioneer shall not be entitled to any commission on any guarantee or earnest money forfeited for non-payment of the balance of the amount of a bid by the successful bidder or on auction through departmental procedures or private offer or on the differential of auction proceeds enhanced by the bidder through the efforts of any officer of the department or as a consequence of rebidding by the competent officer.

(2) The cost of advertisement, sales or delivery of goods, etc., may be deducted from the payable commission by the authorized officer in case of failure of the auctioneer to discharge his functions satisfactorily.

63. Goods may be auctioned in lots.- All goods may be put to bid in convenient lots so as to obtain the highest possible bid:

Provided that the Collector or an officer authorized by him in this behalf may order auction of the goods in combination of various lots or otherwise.

64. Qualification for bidder/tender.- A person can participate in the auction by way of open bid/tender/private offer/rebidding if he:

- (a) holds a valid National Identity Card/Company registration certificate and submits a copy thereof;
- (b) has not been disqualified by the competent authority to participate in auction; and
- (c) observes the discipline and obeys this chapter .

65. Auction to be conducted by or under supervision of auctioneer.- An auction shall be conducted by the auctioneer personally or, under his direct supervision, by one of the members of his staff or, with the prior permission of the Collector in writing, by any other person appointed by the auctioneer in this behalf, in the presence of a Deputy Collector or an Assistant Collector, or any other officer appointed by the Collector for this purpose as per following procedure, namely:-

- (a) Before the start of bidding the Auctioneer shall announce the lot number/combination of various lot numbers and the details of the goods. The auctioneer must also describe the procedure and rules prior to the start of auction;
- (ii) all auctions shall be on "As is where is" basis. All kind of goods shall be sold as lot or on weight basis. However, all kinds of scrap, metal, rubber/plastic, paper, chemicals, betel nuts, bidi leaves, etc., shall invariably be auctioned and sold on WEIGHT BASIS. In all cases

where the goods are sold on WEIGHT BASIS the weight shall be metric tonne or per kilogram; and

- (iii) in case of goods auctioned on lot basis the approximate weight and the number of packages shall also be mentioned to facilitate identification and delivery of lots/goods. However, excess weight other than mentioned in the assessment sheet shall not be delivered except on payment of the differential amount so worked out.

66. Manner of Auction.- The auction shall be conducted in the following manner, namely:-

- (i) The first bid shall not be less than 30% of the reserve price notified before or at the time of auction; and
- (ii) the bid amounts and the names of the highest and second highest bidders shall be recorded in the file by the Customs staff supervising the auction alongwith its copies of National Identity Card as well as N.T.N. of the successful bidder; and

67. Earnest money payable.- Twenty-five per cent of the amount of the highest bid given at an auction shall be payable by the bidder in each case as earnest money immediately after the fall of the hammer failing which the bid will be cancelled and the goods may be sold to the second highest bidder or the higher offer or re-auctioned, as deemed appropriate.

68. Amount of bid to be paid in office.- The balance of the amount of bid shall be paid by the successful bidder in cash or through bank draft in the National Bank/Treasury as prescribed by the Collector, within a period of seven days excluding holidays, of the final acceptance of the bid:

Provided that an officer not below the rank of Additional Collector may extend the period by not more than seven days, on case to case basis if he considers it to be fit and appropriate:

“Provided further that Collector of Customs may extend the period already extended by the Additional Collector, up to fifteen days on case to case basis if he considers it to be fit and appropriate.

69. Earnest money to be forfeited.- If the balance of the amount of the bid is not paid within the period or extended period specified in rule 68, the earnest money shall be forfeited in favour of the Federal Government, and the goods may be sold by auction or otherwise.

70. Auction through tender or offer.- The bidder or offerer as defined in rule 49, may participate in auction by way of submission of sealed tender/private offer indicating the lot number and enclosing a pay order equal to at least twenty-five per cent of the bid/private offer, in the name of Collector of Customs. The sealed tender/private offer may be opened by the competent authority in presence of the successful bidder in the open auction. This tender/private offer may be accepted by the competent authority if the private offer is higher than the final bid amount in open auction.

71. Auction of perishable/hazardous goods.- Notwithstanding the provisions of this chapter, the Deputy Collector or the Assistant Collector (Auction) after obtaining approval of the Collector may sell the perishable/hazardous goods through private offers or open auction at any time on the request of the person under whose possession/control these goods are lying. The approval of sale/bid in such cases shall invariably be obtained from the Collector.

72. Auctioneer to issue delivery order.- (1) The auctioneer shall on receipt of a certificate issued by the Collector or an officer authorized by him in this behalf to the effect that the whole amount of the bid has been realized, issue under his seal a delivery order giving the name and address of the successful bidder, serial number of general Index Register No. 11. Identity Card Number and N.T.N. of the bidder, the date and place of the auction, the number of the lot, full description and quantity of the goods in respect of which bid was accepted and the price at which such goods were sold.

(2) The successful bidder shall present the delivery order issued to him under sub-rule (1) to the person who is the custodian of the goods auctioned and that person shall give delivery of the goods specified in the delivery order against a receipt from the successful bidder under supervision of a customs officer deputed for the purpose. In case of any dispute regarding delivery of the goods, the decision of the competent officer who had accepted the bid offer shall be final subject to appeal as prescribed under the relevant provisions of the Act.

73. Acceptance of bid.- (1) A bid given at auction shall be subject to acceptance by the Collector or the Additional Collector (Incharge Auction) or Deputy Collector/Assistant Collection (Auction), as the case may be, but the bidder shall have no right to withdraw his bid without the permission of the officer supervising the auction.

(2) Where the amount of the highest bid given at an auction is upto eighty per cent of the reserve price, the Deputy Collector/Assistant Collector (Auction) may accept the highest bid after satisfying that the reserve price and the quantity/condition of goods are appropriate.

(3) Where the amount of the highest bid given at an auction is upto sixty per cent but less than eighty percent of the reserve price, the orders of the Additional Collector shall be specifically obtained.

(4) In case where the amount of the highest bid is less than sixty per cent of the reserve price the orders of the Collector shall be specifically obtained:

Provided that such orders shall be passed within ten days of the date of receipt of twenty-five per cent of the bid amount as earnest money or in such extended period as required in certain cases where an inquiry or test is involved.

74. Refund of adjustments.- (1) The amount of the earnest money shall be adjusted towards the final payment of the whole amount of the bid, but where a bid is not accepted by the appropriate authority, the amount of the earnest money shall be refunded to the bidder.

(2) The balance amount in case of less weight than the announced weight shall be refunded to the bidder on application after completion of delivery provided the goods had been auctioned on weight measurement basis i.e. per tonne/kg/liter/meter, etc.

75. Power of Collector to cancel auction, etc.- (1) Notwithstanding any thing contained in this chapter, the Collector may --

- (i) cancel the whole proceeding of an auction without assigning any reason;
- (ii) accept or reject any bid or offer or auction at any time before the goods are delivered to the successful bidder/private offerer. He may also recall the proceedings and recover the goods even after delivery of goods if it is proved that there has been a deliberate attempt to cause loss to the public exchequer; and
- (iii) restrict or refuse the entry of persons to the premises where an auction is held or their taking part in the auction.

(2) Notwithstanding the procedures prescribed above, the Collector may issue such general or special orders, regulating the auction as he thinks fit in order to safeguard the public interest.

SCHEDULE
(See rule 53)

SURETY BOND

BY THIS BOND I/WE _____ of _____ (hereinafter called the obligee (s) am/are held and firmly bound/jointly and severally to the President of Pakistan through the Collector of Customs, _____ (hereinafter called the obligor) for the payment to him a sum of Rs. 50,000 (Fifty thousand rupees) as agreed and liquidated damages and not as a penalty;

WHEREAS the obligor has appointed the obligee (s) as Customs Auctioneer(s) under and for the purposes of the Customs Rules 2001, upon the condition that the obligee (s) should enter into a surety bond for the payment to the obligor of sum of Rs. 50,000 (Fifty thousand rupees) as liquidated damages and not as a penalty conditioned as hereinafter provided;

NOW THE CONDITION of the above surety bond is that if the obligee (s) and his/their executor or administrator at all times during the continuance of his/their appointment as Customs Auctioneer (s) under and for the purposes of Customs Rules 2001, perform (s) his/their duties faithfully, diligently and in an incorrupt manner in relation to any auction conducted by him/them in accordance with the said rules and orders, instructions or directions that may from time to time be given to him/them by the appropriate authorities in this behalf, and makes goods without any delay to the obligor all and every sum of money which becomes due to the Government the above surety bond shall be void, but otherwise the same shall remain in full effect.

IN WITNESS WHEREOF the parties named above have set and subscribed their hand hereunder together with their respective seals in the presence of the witness named below, this _____ the day of _____ 20_____.

Signature, name and address of witness
auctioneer

Signature, name and address and seal of the

Signature, name and address of witness
Collector.

Signature, name and address and seal of the

PROFORMA OF BANK GUARANTEE TO BE SUBMITTED BY THE AUCTIONEERS UNDER THIS CHAPTER.

WHEREAS the Collector of Customs _____ has consented to register M/s _____ as auctioneers for five years with effect from _____. This bank guarantee is furnished for working as auctioneer to the satisfaction of the Collector of Customs as per provisions of the subject rules.

In case M/s _____ fails to discharge his duties to the satisfaction of Collector of Customs _____ M/s- _____ (name of the bank) hereby undertakes to make the payment of Rs. 1,00,000 (one lac) on demand by Collector of Customs _____ or any officer authorized by the Collector of Customs on this behalf, without objection or reservation or any reference to any other person/body within 7 days of the issuance of the demand.

In case of M/s _____ (name of the bank) fails to make the payment within 7 days of the said demand M/s _____ (name of the bank) shall be liable to pay compensation at the rate of 20 per cent per annum for the period from the date of expiry of 7 days of the date when actual payment is made in the Collector of Custom's _____ account. This bank guarantee is valid until _____. However all claims lodged hereunder will be entertained/accepted by M/s. _____ (name of the bank) 12 months after the aforesaid validity date.

CHAPTER VI
TEMPORARY IMPORTATION OF MOTOR VEHICLES

76. Definitions.- In this Chapter unless there is anything repugnant in the subject or context,-

- (a) “expatriate employee” means a foreign national employed in any business undertaking, Government or a Government controlled organization for remuneration;
- (b) “importer” means a persons who imports a vehicle under this chapter;
- (c) “tourist” means a foreigner of any of the following categories who has no residence or occupation in Pakistan and whose stay in the country is not likely to exceed three months, namely:-
 - (i) a person visiting Pakistan for recreation or sight-seeing or is in transit for a short duration;
 - (ii) a person travelling for domestic or health reasons;
 - (iii) a person on study or lecture tour or on pilgrimage;
 - (iv) a person travelling in his individual or representative capacity to attend a meeting or function of any scientific, administrative, educational, social, cultural sports or religious nature or for giving a performance;
 - (v) a person travelling for business purposes;
 - (vi) a person arriving in the course of a sea cruise whose stay in Pakistan exceeds twenty-four hours; and
- (d) “vehicle” means a motor-car, motor-cycle, van, microbus and bus, pick-up, jeep, truck, self-driven caravan and tractor with trailer or semi trailer or caravan.

77. Temporary import of vehicles by tourists, etc.- (1) A tourist who imports a vehicle against carnet-de-passage or a bank guarantee may be given delivery thereof by the officer-in-charge of the Customs-station of entry without payment of customs-duties for its retention in Pakistan for a period of three months if such tourist makes a declaration at the Customs-station of entry to the effect that he will not constructively or substantially transfer the ownership of the vehicles to any other person during his stay in Pakistan:

Provided that if it is not practicable for the tourist to export such vehicle within the said period and he makes an application to the Central Board of Revenue before the expiry of that period to this effect, the Central Board of Revenue may extend that period not exceeding three months:

Provided further that if the same vehicle re-enters Pakistan within one year after its exit, whether in the name of the same tourist (non-Pakistani) or in the name of somebody else (non-Pakistani) temporary release shall not be allowed against carnet-de-passage or a bank guarantee for more than fourteen days except for vehicles operated by recognized foreign tour agencies which shall be allowed re-entry within one year for a period not exceeding three months at one point of time.

(2) Where the export of such vehicle is not possible on grounds of health of the importer, or in circumstances beyond his control, or because of an accident in which the vehicle is involved, the Central Board of Revenue may extend the period not exceeding six months, in which case a fresh bank guarantee shall be furnished if the existing bank guarantee does not cover the period of extension:

Provided that if the importer wishes to retain such vehicle beyond period for which permission for retention has been allowed, he shall obtain an import permit from the Ministry of Commerce and shall pay the Customs-duties and taxes leviable thereon on the date of its import.

(3) If a tourist imports a vehicle for passage through Pakistan to a foreign destination, the officer-in-charge of the Customs-station of entry may, in the absence of carnet-de-passage or a bank guarantee, allow the vehicle to pass through Pakistan without payment of customs duties under escort form the Customs-station of entry to the Customs-station of exit on payment of escort charges to be determined by the respective

Collector. The particulars of the vehicle so allowed to pass through Pakistan shall be endorsed on the passport of the importer.

78. Temporary Import if vehicle by Afghan citizen.- No citizen of Afghanistan shall import a vehicle into Pakistan on road pass, but if such person imports a vehicle temporarily he may be given delivery thereof by the officer in-charge of the Customs-station of entry without payment of Customs-duties for its retention in Pakistan for a period of thirty days on recommendation of the Consulate General or Embassy of Pakistan in Afghanistan, based on the lists provided by Director General (Afghanistan) of the Ministry of Foreign Affairs, Government of Pakistan:

Provided that if the importer wishes to retain the vehicles in Pakistan for a further period not exceeding three months from the date of expiry of the original period of the one month, he shall, to the satisfaction of the Collector of Customs or the Deputy Collector of Customs, furnish a bank guarantee from a scheduled bank in Pakistan, of an amount not less than the amount of Customs-duties and taxes leviable on such vehicle enforceable for a period of six months or until such period as the vehicle is exported or otherwise accounted for.

79. Expatriate employee not to import vehicle .- No expatriate employee shall be allowed to import a vehicle under this chapter.

80. Period for retention vehicle to be endorsed .- When delivery of a vehicle is given to an importer, and where the period is extended, a stamped endorsement indicating the period for which the vehicle is allowed to be temporarily retained in Pakistan shall be made on the passport of the importer.

81. Particulars of importer to be recorded and communicated to all customs-station.-

(1) The number and other particulars of the passport of an importer and of the vehicle imported by him shall be recorded at the Customs-station of entry and the officer in-charge thereof so recording shall communicate them to all other Customs-stations and immigration check-posts.

(2) The person temporarily importing a vehicle shall not be allowed to leave Pakistan unless he has exported the vehicle, or an import permit has been obtained and the Custom-duties and other taxes in respect of that vehicle have been paid.

82. Endorsement relating to export.- When a vehicle imported under this chapter is exported, the officer in-charge of the Customs-station of exit shall make a stamped endorsement on the passport of the importer of that vehicle accordingly against the endorsement relating to its import and retention in Pakistan and shall inform the Customs-station of entry of that vehicle and all other Customs-stations and immigration check-posts.

83. Vehicle to be deposited or surrendered.- A vehicle imported under this chapter shall at any time before the expiry of the period for which its retention in Pakistan without payment of Customs-duties was allowed, if not exported or cleared after payment of the said duties, be deposited with any Customs-station for the purpose of export at a subsequent date or be surrendered without any claim in respect of that vehicle.

84. Endorsement relating to deposit or surrender.- When a vehicle is deposited or surrendered under rule 83 the officer in-charge of the Customs-station with which the vehicle is deposited or to which it is surrendered shall make suitable endorsement on the passport of the importer, and in the case of surrender, obtain a receipt of "No claim" from the importer and the vehicle shall be disposed of in accordance with the provisions of the Act.

85. Seizure of vehicle.- If a vehicle to which this chapter rules apply is not exported within the time allowed for its temporary retention or is not deposited or surrendered under rule 83, it shall, wherever it may be, seized and dealt with in accordance with the provisions of the Act.

CHAPTER VII

FRUSTRATED CARGO

86. Frustrated cargo will be such goods as are brought into a customs-station by reason of inadvertence or mis-direction or where the consignee is untraceable or has dishonored his commitments and the consignor wishes to have it re-shipped to him.

87. The master of the vessel or his authorized agent or the consignor of the goods himself or through his authorized agent shall apply in writing or electronically where Pakistan Customs Computerized System (PACCS) is operational to the Collector of Customs concerned for permission to re-export the frustrated cargo.

88. On receipt of an application, the Collector of Customs shall satisfy himself with reference to the relevant import manifests and other documents that the goods are 'frustrated cargo' as provided in section 138 of the Act.

89. If the Collector is so satisfied, he would permit re-export of the frustrated cargo under Customs supervision without payment of duties (whether of import or export) chargeable thereon.

^{41&46}[CHAPTER VIII

CUSTOMS AGENTS LICENSING

90. Definitions.- In this chapter, unless there is anything repugnant in the subject or context,-

- (a) **“customs Agent”** means a person granted a customs agent licence by the licensing authority to carry out customs business under these rules;
- (b) **“customs business”** means activities involving transactions with the Customs department concerning the entrance or clearance of any conveyance in a Customs Station or Area or Port or any customs related clearance activities or importation or exportation of goods or baggage, including their classification and valuation, the payment of duties, taxes, or other charges assessed or collected by the Customs on goods by reason of its importation, exportation, transit or transshipment or refund, rebate, or drawback thereof and includes the preparation of documents or forms in any format and the electronic transmission of documents, invoices, bills, or parts thereof, intended to be filed with the Customs in furtherance of such activities or any other activity relating to the Customs Act, 1969 (IV of 1969) or rules made thereunder;
- (c) **“Form”** means a form appended to this chapter;
- (d) **“licence”** means a licence granted under this Chapter to act as a Customs Agent;
- (e) **“licensee”** means a person to whom a Customs Agent licence has been granted under this chapter; and
- (f) **“licensing Authority”** means the Collector of Customs or any officer not below the rank of Assistant Collector authorized by Collector to act as licensing authority under this Chapter.

91. Application.- An applicant may submit an application in form “A” along with the following documents to the licensing authority with a treasury challan for two thousand rupees as application processing fee which shall be non-refundable, namely:-

- (a) NTN Certificate;
- (b) tenancy agreement or ownership documents in respect of business address;
- (c) copy of CNIC (verification of CNIC shall be got conducted by the Collectorate from NADRA);
- (d) photographs (4 x Passport Size).

92. Eligibility to file application.- A candidate is eligible to file application with the licensing authority if he is,-

- (a) a citizen of Pakistan;
- (b) not below 21 years of age;
- (c) a graduate from a recognized university;
(This condition of minimum qualification shall be applicable for licenses which are issued after coming in to force of these rules)
- (d) having adequate knowledge of computer to handle the goods declaration (GD) in PRAL or PACCS etc;
- (e) not convicted by any court of law.

93. Qualification test.- (1) The licensing Authority on receipt of the application shall forward the name alongwith particulars to the office of Directorate General of Training and Research or any other independent educational institution nominated by Board, as the case may be, for including the name of intending person as candidate for a written examination with a view to ascertain his knowledge about English language, computers and the Customs Law and Procedure. This examination shall be conducted simultaneously at Karachi, Lahore and Islamabad twice a year in July and January:

Provided that if the applicant is a retired BS-14 or above officer of Customs having more than ten years service and subject to condition that he has not been removed from the service on disciplinary grounds, he may be exempted by the collector from the above mentioned test on case to case basis after conducting his interview.

(2) The Licensing Authority shall not consider an application for the grant of licence if the applicant fails to secure at least fifty per cent marks in the written examination.

94. Approval of licence.- On qualifying the test, the licensing Authority shall issue approval letter in form "B" for issuance of licence subject to the following, namely:-

- (a) deposit as security in the shape of defense saving certificate for rupees three hundred thousand only for operating in one customs station and rupees seven hundred thousand only, for operating on a country wide basis, in the shape of Defence Saving Certificates pledged to the Collector of Customs; and
- (b) execute a bond in Form "C" for ensuring good conduct and to follow custom rules and regulations and for recovery of any amount adjudged against him or ordered to be paid by him.

95. Licence and its conditions.- (1) The Licensing Authority may, on fulfilling all the conditions under these rules, grant a non-transferable licence in form "D" for a period initially for two years which shall be renewable after every two years subject to the prescribed conditions.

(2) The license shall neither be transferable nor can be sub-let and no licensee shall, except with the prior approval of the licensing Authority, bring about a change in the composition of the company, proprietorship or firm, as the case may be.

(3) Change of status of firm from proprietorship to partnership shall be allowed on submission of partnership deed duly attested by notary public and on successful passing of interview to be conducted by the licensing authority or any officer authorized in this behalf.

(4) Retirement of partner shall be allowed on submission of an additional undertaking that the existing partner may take the responsibility of all previous and future act of the company and shall be responsible for payment of any outstanding government dues accrued on the company before and after retirement of the partner.

(5) Dissolution of partnership shall be allowed on submission of dissolution deed and an undertaking that the person continuing the firm shall be responsible for the payment of all or any outstanding government dues accrued in the name and title of the firm.

(6) Change of directorship in case of a company shall only be allowed if duly approved by the Security Exchange Commission of Pakistan.

(7) The licensee shall provide sales tax registration number before commencing of his business after getting the license.

(8) In the case of the death of an individual licensee, the license may be re-issued to his legal heir if he fulfills the criteria prescribed in rules 92, 93 and 94. The new licensee shall execute a fresh bond for the purpose however the licensing Authority may allow the transfer of the security deposit held in the name of the deceased licensee to the name of new licensee, subject to the liabilities attached to such deposit.

(9) The licensing Authority may, in anticipation of the passing of test or training and examination, as the case may be, grant a provisional license for a maximum period of six months or till such time a fresh examination is conducted on fulfilling conditions laid down in rules 92 and 95.

(10) A license shall be valid for one or all Collectorates, as the case may be, for a period of two years, which shall be renewable after every two years unless revoked earlier in accordance with the provisions of this Chapter.

(11) In case the licence or a custom permit is lost or damaged, a duplicate copy thereof may be issued on a written request by the licensee, duly supported by the documentary evidence and on payment of fee of five thousand rupees.

96. Renewal of Licence.- (1) An application for the renewal of the licence shall be made to the licensing Authority, two months before its expiry alongwith the following documents, namely:-

- (a) an affidavit to the effect that no case of tax fraud and criminal case has been finalized from the court of law or tribunal against the licensee or any of the partners, as the case may be;
- (b) information about total number of declarations filed showing declarations of imports and exports separately and detail of cases made out against him;
- (c) proof of payment of renewal fee which shall be rupees two thousand for renewal of license for two years; and
- (d) certificate of participation (for each year) in mandatory course from Directorate-General of Training and Research (Custom, Sales Tax and Federal Excise).

(2) The licensing Authority may refuse to renew the licence if it finds that,-

- (a) the licensee has failed to apply for renewal of licence within the prescribed time; or
- (b) the licensee has become insolvent or bankrupt or is convicted in cases of tax fraud and criminal cases under any law for the time being in force; or
- (c) the licensee becomes mentally retarded or lunatic; or

- (d) the licensee's previous performance has not been satisfactory; or
- (e) the licensee had violated any applicable law or acted in a dishonest manner; or
- (f) the previous record of business showed involvement of licensee in any of the offences mentioned in the Act; or
- (g) the licence has been revoked under these rules; or
- (h) the licensee, in the previous period of validity of licence, has failed to file sufficient number of declarations and conduct customs business, as prescribed by the Collector.

97. Authorization to sign the documents on behalf of licensee.-(1) A licensee may authorize not more than three permit holders to sign Customs documents on his behalf.

(2) Such authorization shall be in Form "E" and shall be valid only when accepted by the licensing Authority or an officer authorized on his behalf.

98. Issuance of permits.- (1) The licensee shall apply to the licensing Authority in Form "F" for the grant of Customs permit to such clerks as he employs for conducting business at the Custom House, Customs Station, Port or Airport.

(2) Such applications shall bear a court-fee stamp, of the value of fifty rupees and shall be accompanied by three passport size photograph of the clerks whose permits are applied for and such employee has passed at least higher secondary school certificate (intermediate) examination and holds valid CNIC.

(3) A customs permit shall not be transferable and shall be valid for the person for whom it is issued.

(4) A Customs permit shall be issued on form "G" and shall be valid for one year unless suspended or earlier revoked in accordance with these rules.

(5) The licensee shall apply for the renewal of the Customs permit of his clerk at least one month before the expiry of the permit.

(6) The licensee shall inform the licensing Authority immediately in case the services of any permit holder are terminated and surrender the Customs permit to the licensing Authority for cancellation.

(7) A customs permit shall be liable to be revoked or suspended at any time by the licensing Authority for any irregularity, misbehavior or for any other reason for which a licence may be revoked or suspended.

(8) The customs permit shall always be carried by the person to whom it has been issued and shall be produced before appropriate officer of Customs on demand.

(9) The licensee shall be responsible for all acts of his authorized representative or any person holding a customs permit on his behalf.

99. Customs agent to attend course.- All customs Agents licensed under these rules shall attend once in each financial year a mandatory Custom Agents Course of six days from the Directorate-General of Training and Research (Custom, Sales Tax and Federal Excise to be conducted in batches at Karachi, Lahore and Islamabad). A fee of rupees two thousand may be charged by the Directorate General as fee of course. The curriculum of the course shall be prescribed by the Directorate-General of Training and Research (Custom, Sales Tax and Federal Excise).

100. Maintenance of records.- (1) Each licensee shall maintain, and preserve, complete records of its financial transactions and of all customs documents handled by it and copies of all correspondence, bills accounts, statements and other papers relating to the customs business for a period specified under section 211 of the Act.

(2) The records specified in sub-rule (1) above shall be made available for examination at any time to any officer of customs or sales tax authorized or deputed by the licensing authority under the Act or the rules made there under and no licensee shall refuse access to or taking extracts from the record nor shall conceal, remove or destroy any part of the record.

101. Responsibilities of licensee.- A licensee shall,-

- (a) file customs declarations in the prescribed manner and procedure giving detailed description of each item as mentioned in the Customs Tariff;
- (b) make himself available at the time of examination of the goods drawing representative sample, counting, weighing etc as and when required for any such purpose;
- (c) be responsible for any or all other documents signed by him or his employee or on his behalf or on behalf of his client;
- (d) provide complete information and documents as and when required after clearance of the consignments;
- (e) pay the evaded amount of duties and taxes in case it is established that evasion has taken place because of his negligence, failure to perform his functions as prescribed under the law or because of connivance or willful act of its employee or permit holder;
- (f) furnish an authorization from each of the company, firm or individual, as the case may be, by whom he is employed to act as their customs Agent;
- (g) not represent a client before an officer of customs in any matter which the licensee dealt as an officer or employee of the customs or of the facts of which he gained knowledge while in Government service;
- (h) not appear, act or plead in any proceedings under sections 179, 193, 194 A or 196 of the Act, for and on behalf of any person other than the person for whom it acted as licensee in relation to matters out of which the proceedings have arisen;
- (i) where he knows that a client has not complied with the law or has made any error or omission in any document immediately bring the matter of such non-compliance, error or omission to the notice of the appropriate officer of Customs;
- (j) exercise due diligence to ascertain the correctness of any information which he imparts to the custom department or to a client with reference to any customs business;
- (k) not withhold information relating to any customs business from the customs or from a client who is entitled to such information;
- (l) promptly pay to Government, when due, all sums received for payment of any duty, tax or other debt or obligation owing to the Government and promptly render account to its client regarding any money received from him for Government, or received from it in excess of Governmental, or the other charges properly payable in respect of the client in its customs business;
- (m) not attempt to influence the conduct of any officer of customs in any matter pending before the custom house, custom station, port or airport by the use of force, intimidation, false accusation, duress thereof or by offering any special inducement or promise of advantage, any gift or favor or other thing of value;
- (n) not procure or attempt to procure, directly or indirectly, information from the customs records or other Government sources of any kind to which access is not granted by proper authority;
- (o) not employ in any capacity, with power of attorney, by delegation or otherwise.-
 - (i) any individual whose application for licence or customs permit has been refused;
 - (ii) any individual whose licence or permit has been revoked or whose conduct as a partner, manager, director, officer or employee has been the cause of the revocation of the licence or permit, for the promotion of or in connection with, the work relating to the licence;
- (p) produce the actual importer or exporter whenever required and declare his computerized national identity card number, actual office address along with telephone number, tax number and e-mail address;

- (q) inform promptly the customer about the objection raised by documents or declaration required under the law and bring the matter to the notice of appropriate officer of customs in writing immediately; and
- (r) report immediately to the customs about suspected financial transactions like money laundering or proceeds of crime by its client;

102. Action in case of violations.- (1) The licensing Authority may revoke or suspend a license or permit of any Customs Agent for one or more than one of following reasons, namely:-

- (a) the licensee has made or cause to be made in any application for any license or permit under this chapter, or report filed with the customs, any statement which was, at the time and in light of the circumstances under which it was made, false or misleading with respect to any material fact, or has omitted to state in any such application or report;
- (b) the licensee has been convicted at any time for larceny, theft, robbery, extortion, forgery, counterfeiting, fraud concealment, embezzlement, fraudulent conversion, or misappropriation of funds;
- (c) the licensee has knowingly employed, or continues to employ, any individual who has been convicted of any offence referred to under clause (b);or
- (d) the licensee has, in the course of its customs business, with intent to defraud, in any manner ,willfully and knowingly deceived, misled or threatened any client or prospective client.
- (e) violation by the licensee of any provision of Act or the rules, regulations, notifications, instructions or orders issued there under;
- (f) aiding or abetting any individual, firm or company, as the case may be, for violation of any provision of the Act or the rules or regulations made there under;
- (g) negligence or inefficiency of the licensee in the discharge of its obligations;
- (h) unsatisfactory conduct of the licensee while transacting customs business or in relation to any person who has entrusted it with any customs business;
- (i) failure of the licensee to comply with any of the bond executed by him under this chapter;
- (j) concealing, removing or destroying by the licensee of its financial and customs business records or refusing to allow an officer of customs to inspect them and take extracts there from;
- (k) attempt by the licensee to influence the conduct of any employee in the custom house, custom station, port or airport by the use of force, intimidation, false accusation, duress, bribery or by offering any special inducement or gift;
- (l) failure of the licensee to exercise due diligence and due care to apprehend and forestall an untrue declaration in respect of description, content, sort, classification, origin, quality or value of the imported or exported goods by its client;
- (m) withholding by the licensee of any information, document or other evidence from an officer of customs which is likely to prevent any fraud or evasion of customs duties and other taxes or dues and the circumvention or contravention of any restrictions imposed by any law for the time being in force;
- (n) the licensee has defaulted in making payment of duties and taxes received from their client in time, if any;
- (o) the licensee's previous performance has not been satisfactory or has not been true to the customs or towards his clients; or
- (p) the licensee's previous record of customs business due to his being concerned in any customs offence is not free from reasonable doubt.

(2) In case of revocation of a licence under sub-rule (1), the licensing Authority may, after issuing show cause notice to the licensee, forfeit the whole or part of the security deposited by the licensee under rule 95 for the settlement of any duty, taxes or any other charges due from him.

(3) The Collector or the licensing Authority, as the case may be, shall not pass any order under sub-rules (1) and (2) to revoke the license or permit unless the licensee is informed in writing regarding the

allegations and opportunity of hearing is afforded. While passing an order for revocation of licence, the Collector or the licensing Authority, as the case may be, may also direct forfeiture of the security deposited by the licensee under rule 95.

(4) The licensing authority may, in cases where immediate action is considered necessary against the licensee, suspend his license forthwith after recording reasons in writing pending the final action under the Act and rules made thereunder.

103. Appeal.- Any customs Agent, aggrieved by any decision or order of the licensing Authority denying, revoking or suspending a licence or permit under this chapter may prefer an appeal with the Chief Collector within sixty days of the passing of such decision or order.

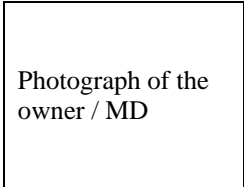
104. Repayment of security deposit.- The security deposit, if not forfeited under these rule shall be repayable, after six months from the date of revocation or surrender of the licence, after an application in writing is made, to the person who deposited the same or to the legal heirs, as the case may be.

- 105. Licence stands revoked.-** A licence shall stand revoked, if the licensee,-
- (a) is declared insolvent or convicted by a court of law for any offence punishable under the Act or for an offence involving moral turpitude or misappropriation of property or breach of trust under the Pakistan penal Code, 1860 (Act XLV 1860) or any other law for the time being in force;
 - (b) is involved in a case of tax fraud under any law for the time being in force;
 - (c) on failure of renewal of license for consecutive five years of last renewal; or
 - (d) upon filing of an application for cancellation of its license.

106. Savings.- Notwithstanding anything contained in this Chapter, all the licenses issued earlier shall remain operative until their expiry period. Any new licence and the renewal of the existing licenses shall be subject to the provisions of these rules except mentioned otherwise in the rules.

FORM 'A'
[See rule 91]

APPLICATION FORM FOR CUSTOMS AGENTS
LICENCE UNDER CUSTOMS RULES, 2001



To

Collector/The Licensing Authority,
Model Customs Collectorate,
.....

I/We hereby apply for the grant of a Customs Agents Licence to act as customs agent to carryout customs business under the customs Rules, the particulars of the applicant are given below:-

1. Full name of the applicant.
2. Nationality
3. Address and location.
4. CNIC No.
5. Nature of enterprise, private individual, partnership concern, private limited or a limited company.
6. Name of Persons who would be in-charge of work relating to this licence in case of company.

7. Educational qualification of applicant.
8. Details of business experience.
9. Details of experience of Custom clearance work.
10. NTN Number.
11. Sales Tax Registration Number.
12. Name of the Bank account number.
13. Name and designation of employees.

The application fee of Rs.2000/- has been paid in the Treasury vide challan No. _____ dated _____ which is attached.

I/We hereby declare that the particulars finished in this application are correct and I/We have read the Customs Rules, 2001 and I/We agree to abide by them.

Yours faithfully.

Name of applicant

FORM "B"
[see rule 94]

Subject: **GRANT OF CUSTOMS AGENT LICENCE UNDER CHAPTER VIII OF CUSTOMS RULES, 2001 COMPLETION OF FORMALITIES THEREOF.**

Please refer to your application dated _____ for the grant of Customs Agent Licence.

2. Licensing Authority is pleased to grant approval for the issuance of Customs Agent Licence. You are therefore required to complete the remaining formalities and furnish following documents to the Licensing Authority within 30 days of the issuance of this letter failing which the approval will stand withdrawn/cancelled :-

- (a) Deposit a sum of Rs.3,00,000/- (Rupees three hundred thousand only) for operating in one custom station and Rs.700,000/- (Rupees seven hundred thousand only), for operating on a country wide basis in the shape of Defence Saving Certificates pledged to the Collector of Customs;
- (b) execute a bond in Form 'C' on stamp paper of Rs.1000 (one thousand).

3. It should be noted that the bond is to be typed on the first page only and if the text is not completed, separate ordinary ledger paper may be used instead of typing on the reverse of the bond paper. It may further be added that the bond is to be signed in presence of two witnesses known to the Custom House.

4. The above formalities should be completed within thirty (30) days from the date of issue of this letter and the bond be submitted to Custom House by _____.

(LICENSING AUTHORITY)

FORM 'C'

[see rule 94 (b)]

NO: _____ of 20____

Know all the men be these presents that we are held and firmly bound to the President of Pakistan in the sum of Rs. _____ (Rupee _____ only) for payment where of we hereby bind ourselves and each of us bind himself, our and each of our heirs, executors and administrators firmly by these presents dated this _____ day of _____, in the year of 20_____.

Whereas the said M/s. _____ has been authorized to act as Customs Agent under section 207 of the Customs Act, 1969 (IV of 1969) and the said M/s. _____, has agreed to enter into this bound as required by the rules made under section 219 of the said Act, read with item 21 of the First Schedule thereof and whereas the said M/s. _____ has deposited the sum of Rs. _____ (Rupees _____) with the President of Pakistan as security for his faithful behaviour and that of his clerks and servants as regards the Custom House Regulations and officers.

Now the condition of the above written bond is such that if the said M/s. _____, and his clerks and servants do all times whilst holding such licence as aforesaid behave themselves in a faithful manner as regards the Custom House regulations and its officers and if the said M/s. _____, and their executors or administrators do and shall at all times make good to the President of Pakistan all the every sums of money which being due to the Government shall be reason of them is misfeasance or negligence of the said M/s. _____, or of his clerks or servants have not been paid to the President of Pakistan then the above written bound shall be void, otherwise the same shall be remain in full force and virtue and it is hereby agreed and declared that President of Pakistan may apply the said sum of Rs. _____ (Rupees _____) deposited as aforesaid and it is hereby agreed that the said sum of Rs. _____ shall remain the President of Pakistan for six calendar months after the date upon which the said M/s. _____, shall cease to act as a Custom Agent as security for the payment of any sums due to Government by reason of any misfeasance or negligence of the said M/s. _____, or his clerks or servants which may not be discovered until after the said and that this bound shall be and remain in full force and virtue until the expiration of the said terms of six months.

Signed, sealed and delivered by the above named in the presence of witnesses.

Signature & Stamp of C/Agent.

Name of the licensee

Witnesses:

1. _____
2. _____

Executed before me this
Day of _____, 20____

FORM 'D'
[see rule 95]

Warnings :- Not Transferable.

C.H.A. Licence No. _____ for Clearing and Forwarding Conveyances, Goods and Baggage.

Photograph of owner or
MD

**CUSTOMS AGENTS LICENCE TO TRANSACT CUSTOM
HOUSE BUSINESS UNDER SECTION 207
OF THE CUSTOMS ACT, 1969**

Messers _____ of _____
_____ have been registered in the books of
this Customs House / Customs Station / Customs Port / Customs Airport as Customs Agents. They are
authorized to transact business at the _____ (*name of the Custom House
/ Land Customs Station / Customs Port / Customs Airport*) for a period of two years.

Signature of Licensing Authority.

Dated : _____
Full Address: _____

_____.

RENEWAL

Renewed From	Up to	Signature

FORM 'E'
[see Rule 97(2)]

FORM OF AUTHORIZATION TO SIGN CUSTOMS DOCUMENTS ETC

From
Mr./ Messrs _____

To
The Licensing Authority

Sir,
I/We _____ owner / MD of Messers _____ have the honor to
inform you that I/we have authorized the following assistants, clerks or representatives, clearing agents of
_____ to transact Custom business and to sign all the documents related with such business under the
licensing rules.

Four specimen signatures of each of these persons are also enclosed for records.

I/We undertake to acknowledge these signatures as if they were those of the firm for all
purposes in connection with the aforesaid transactions and to accept any liabilities incurred under the said
transactions as if they had in fact been signed by me/our firm.

Application Fee Rs.100 deposition in National Bank of Pakistan through treasury challan (enclosed).

I/We have the honour to be

Sir,

Your most obedient servant/servants

1. Mr. _____ will sign _____
2. Mr. _____ will sign _____
3. Mr. _____ will sign _____
4. Mr. _____ will sign _____
5. Mr. _____ will sign _____

FORM 'F'
[see Rule 98 (1)]

**APPLICATION FOR CUSTOMS PERMIT FOR THE EMPLOYEE OF A CUSTOMS AGENT TO
TRANSACT CUSTOM HOUSE BUSINESS**

To

The Licensing Authority

Sir,

I/We _____ do hereby authorize Mr. _____ whose particulars are given below to transact Custom House business on my / our behalf and I/We accept all responsibility for his act as if they were my / our own.

Particulars of the employee:-

1. Full Name _____ son of _____
2. Age _____
3. CNIC No. _____
4. Residential address _____
5. Educational qualification _____
6. Knowledge of various languages (English, Urdu, or any other local language)

7. Serving in the firm as _____
8. Period of Service _____
9. Experience in Customs work _____
10. No. of previous Identity Card, / Customs Permit if held _____
11. Whether at any time convicted by a Court _____
12. Whether at any time Identity Card/Customs Permit was refused by the Customs if so When

13. Details of past service if any _____
14. Reasons for leaving the last firm _____
15. _____ (copies of testimonials and certificates enclosed).
16. Signature of the employee _____

Yours faithfully,

(Name of the licensee)

N.B:- This application should be accompanied by three passport size Photograph of the employee.

FORM 'G'
[see Rule 98 (4)]

PASS HOLDER IS NOT A GOVERNMENT EMPLOYEE
Customs Agent / Representative Pass
Not Transferable

Mr. _____ S/o _____ CNIC no. _____ of
Messer's _____ CHA Licence No.
_____ has been registered with Custom House
..... as Customs Agent / Clerk / Assistant / Representative of the
Customs Agent for a period from _____ to _____.

Signature & Stamp of the Licensing/issuing Authority

Dated _____

NIC No. _____

Pass No. _____

Specimen Signature _____

- * Only valid if displayed.
- * Valid during working hours to transact business as Customs.
- * Agent / authorized representative.
- * Liable to cancellation if misused.
- * Duplicate copy is not valid.

CHAPTER IX

VALUATION

SUB-CHAPTER-I

(PRELIMINARY)

107. Definitions.- In this Chapter, unless there is anything repugnant in the subject or context,-

- (a) “at or about the same time” means within ninety days prior to the importation or within ninety days after the importation of goods being valued;
- (b) “buying commissions” means fee paid and declared in the bill of entry by an importer to his agent for the service of representing the importer abroad in the purchase of the goods being valued;
- (c) “commercial level” means the level of the transaction at which a sale is concluded and includes the sales before and after importation of the goods for example, sales conducted between a manufacturer and a wholeseller, or between a wholeseller and a retailer, or between a retailer and a customer;
- (c) “family” means a group of persons related to each other by marriage, blood or law or adoption and includes all descendants of a common progenitor;
- (d) “general expenses” includes direct and indirect costs of marketing the goods after importation;
- (f) “produced” includes goods grown, manufactured and mined; and

SUB-CHAPTER II

GENERAL

108. Declaration by the importer.- The importer, or his agent, shall furnish --

- (a) a declaration disclosing full and accurate details relating to the value of imported goods; and
- (b) any other statement, information or document as considered necessary by the appropriate officer for determination of the value of imported goods under the Act and this chapter.

109. Burden of proof.- (1) Where the appropriate officer has reason to doubt the truth or accuracy of the particulars or of documents produced in support of the declaration, such officer may ask the importer to provide further explanation, including documents or other evidence.

(2) If, after receiving information referred to in sub rule (1) or in the absence of a response, the appropriate officer still has reasonable doubts about the truth or accuracy of the declared value, it may be deemed that the customs value of the imported goods cannot be determined under the provisions of sub-section (1) of section 25 of the Act.

(3) When a final decision is made, the appropriate officer shall communicate to the importer in writing his decision and the grounds therefore.

110. Prohibited methods.- Where the value of imported goods cannot be determined under sub-section (1), (5), (6), (7) and (8) of section 25 of the Act, the customs value shall be determined on the basis of data of imports available with the Customs Department. However no value shall be determined under this chapter on the basis of --

- (i) the selling price of the identical goods produced in Pakistan;
- (ii) the price of the goods in the domestic market of the country of origin except after allowing deduction of local taxes and profits at each level of sale in the country or exportations;
- (iii) arbitrary or fictitious values; or
- (iv) the minimum customs values, except those notified under sub-section (4) of section 25 of the Act.

111. Rights of Customs.- Nothing contained in this chapter shall be construed as restricting, or calling in question, the right of the appropriate officer to satisfy himself as to the truth or accuracy of any statement, information, document or declaration presented for valuation purposes by or on behalf of the importer under the Act and rules made thereunder.

112. Rights of importer.- (1) Whenever the appropriate officer is unable to accept the transaction value without further inquiry, he shall give the importer an opportunity to supply such further detailed information as may be necessary to enable him to examine the circumstances surrounding the sale. In this context, the appropriate officer of customs shall examine relevant aspects of the transaction, including the way in which the buyer and seller organize their commercial relations and the way in which the price in question was arrived at, in order to determine whether the relationship influenced the price. Where it can be shown that the buyer and seller, although "related persons" as defined under clause (g) of rule 2 of chapter- I, buy from and sell to each other as if they were not related, this would demonstrate that the price had been settled in a manner consistent with the normal pricing practice of the concerned industry or with the way the seller settles prices for sales to buyers who are not related to him, this would demonstrate that the price has not been influenced by the relationship.

(2) Where it is shown that the price is adequate to ensure recovery of all costs plus a profit which is representative of the firm's overall profit realized over a representative period of time, for example, on an annual basis, in sales of goods of the same class or kind, this would demonstrate that the price had not been influenced.

SUB-CHAPTER III

PRIMARY METHOD OF VALUATION

113. Price actually paid or payable.- (1) The price actually paid or payable is the total payment made or to be made by the buyer to or for the benefit of the seller for the imported goods. The payment need not necessarily take the form of a transfer of money. It may be made by way of letter of credit or negotiable instruments, or by cash or credit or partly by cash and partly by credit and may be made directly or indirectly. As example of an indirect payment would be the settlement by the buyer, whether in whole or in part, of a debt owned by the seller.

(2) Activities undertaken by the buyer on his own account, other than those for which an adjustment is provided in sub-section (2) of section 25 of the Act are not considered to be an indirect payment to the seller, even though they might be regarded as of benefit to the seller. The costs of such activities shall not, therefore, be added to the price actually paid or payable in determining the value of imported goods.

(3) The customs value of imported goods shall not include the following charges or costs, provided that they are distinguished from the price actually paid or payable for the imported goods, namely:-

- (i) charges for construction, erection, assembly, maintenance or technical assistance undertaken after importation of goods such as industrial plant, machinery or equipment;
- (ii) the cost of transport after importation; and
- (iii) duties and taxes in Pakistan.

(4) The price actually paid or payable refers to the price of the imported goods. Thus the flow of dividends or other payments from the buyer to the seller, which do not relate to the imported goods, shall not be part of the customs value.

114. Restrictions which do not affect value.- Among restrictions which would not render a price actually paid or payable unacceptable are restrictions which do not substantially affect the value of the goods. An example of such restrictions would be the case where a seller requires a buyer of automobiles not to sell or exhibit them prior to a fixed date which represents the beginning of a model year.

115. Restrictions which affect value.- If the sale or price is subject to some conditions or considerations for which a value cannot be determined with respect to the goods being valued, the transaction value shall not be acceptable for customs purposes. For examples:-

- (a) the seller establishes the price of the imported goods on condition that the buyer will also buy other goods in specified quantities;
- (b) the price of the imported goods is dependent upon the price, or prices, at which the buyer of the imported goods sells other goods to the seller of the imported goods; or
- (c) the price is established on the basis of a form of payment extraneous to the imported goods, such as where the imported goods are semi-finished goods which have been provided by the seller on condition that he will receive a specified quantity of the finished goods.

Explanation.- Conditions or considerations relating to the production or marketing of the imported goods shall not result in rejection of the transaction value. For example, the fact that the buyer furnishes the seller with engineering and plans undertaken in Pakistan shall not result in rejection of the transaction value. Likewise, if the buyer undertakes on his own account, even though by agreement with the seller, activities relating to the marketing of the imported goods, the value of these activities shall not be part of the value of imported goods nor shall such activities result in rejection of the transaction value.

116. Transaction value acceptable in case of related parties.- Where the buyer and seller are related, circumstances surrounding the sale shall be examined and the transaction value shall be accepted as the customs value of imported goods provided that the relationship did not influence the price. Where the appropriate officer has no doubts about the acceptability of the price, it may be accepted without requesting further information from the importer. For example, the appropriate officer may have previously examined the relationship, or he may already have detailed information concerning the buyer and the seller, and may already be satisfied from such examination or information that the relationship did not influence the price.

SUB-CHAPTER IV

SECONDARY METHODS OF VALUATION

117. Transaction value of identical goods.- (1) In applying sub-section (5) of section 25 of the Act, the appropriate officer shall, wherever possible use a sale of identical goods at the same commercial level and in substantially the same quantities as the goods being valued. Where no such sale is found, a sale of identical goods that takes place under any one of the following conditions may be used, namely:-

- (i) a sale at the same commercial level but in different quantities;

- (ii) a sale at different commercial level but in substantially the same quantities; or
- (iii) a sale at a different commercial level and in different quantities.

(2) Having found a sale under any one of the conditions referred to in sub-rule (1), adjustments shall then be made, as the case may be, for the following, namely:-

- (i) quantity factors only;
- (ii) commercial level factors only; or
- (iii) both commercial level and quantity factors.

(3) For the purposes of sub-section (5) of section 25 of the Act, the transaction value of identical imported goods means a value, adjusted as provided for in clauses (a), (b) and (c) of sub-section (5) of that section, which has already been accepted under sub-section (1) of the said section 25.

(4) A condition for adjustment because of different commercial levels or different quantities shall be that such adjustment, whether it leads to an increase or a decrease in the value, be made only on the basis of demonstrated evidence that clearly establishes the reasonableness and accuracy of the adjustment, e.g., valid price lists containing prices referring to different levels or different quantities. As an example of this, if the imported goods being valued consist of a shipment of ten units and the only identical goods for which a transaction value exists involved a sale of five hundred units, and it is recognized that the seller grants quantity discounts, the required adjustment may be accomplished by resorting to the seller's price list and using that price applicable to a sale of ten units. This does not require that a sale had to have been made in quantities of ten as long as the price list has been established as being bona fide through sales at other quantities.

118. Transaction value of similar goods.- (1) In applying sub-section (6) of section 25 of the Act the appropriate officer shall, wherever possible, use a sale of similar goods at the same commercial level and in substantially the same quantities as the goods being valued. For the purposes of sub-section (6) of the said section the transaction value of similar imported goods means the value of imported goods, adjusted as provided for in sub-section (2) thereof which has already been accepted under sub-section (1) of that section.

(2) The provisions of Rule-117 shall, *mutatis mutandis*, also apply in respect of similar goods.

119. Deductive value method.- (1) For the purposes of this rule, the expression "unit price at which goods are sold in the greatest aggregate quantity" means the price at which the greatest number of units is sold in sales to persons who are not related to the persons from whom they buy such goods at the first commercial level after importation at which such sale takes place.

Explanation.- (i) When goods are sold on the basis of a printed or advertised price list which grants favourable unit prices for purchase made in larger quantities, the unit price at which goods are sold in the greatest aggregate quantity shall be ascertained as per the following example:-

Sale quantity.	Unit price.	Number of sales.	Total quantity sold at each price.
One to ten units	100	10 sales of 5 units 5 sales of 3 units.	65
Eleven to twenty five units	95	5 sales of 11 units.	55
Over twenty five units.	90	1 sale of 30 units. 1 sale of 50 units.	80

- Note.-** (i) In this example, the greatest number of units sold at a price is eighty, therefore, the unit price in the greatest aggregate quantity is ninety.
- (ii) In case when there are two separate sales. For example, in the first sale five hundred units are sold at a price of ninety five currency units each. In the second sale four hundred units are sold at a price of ninety currency units each. In this example, as the greatest number of units sold at a particular price is five hundred, therefore, the unit price of the greatest aggregate quantity shall be ninety-five.
- (iii) In case where various quantities are sold at various prices. For example:-

(1) Sales:	
Sales Quantity	Unit Price.
(1)	(2)
40 units	100
30 units	90
15 units	100
50 units	95
25 units	105
35 units	90
05 units	100

Total quantity sold.	Unit price.
(1)	(2)
65	90
50	95
60	100
25	105

Note. In this example, the greatest number of units sold at a particular price is sixty-five, therefore, the unit price in this greatest quantity is ninety.

(2) Any sale in Pakistan, as provide in sub-rule (1), to a person who supplies directly or indirectly free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods any of the elements specified in clause (c) of sub-rule (2) of section 25 of the Act shall not be taken into account in establishing the unit price for the purposes of sub-section (7) of section 25 of the Act.

(3) For the purposes of the rules, the phrase "profit and general expenses" as used in sub-clause (i) of Clause (a) of sub-section (7) of section 25 of the Act, shall be taken as a whole for the purpose of determination of value. The figure for the purposes of this deduction shall be determined on the basis of information supplied by or on behalf of, the importer unless his figures are inconsistent with those obtained in sales in Pakistan, of the same class or kind of goods. Where the importer's figures are inconsistent with such figures, the amount for profit and general expenses may be based upon relevant information other than that supplied by, or on behalf of, the importer.

(4) Local taxes payable by reason of the sale of the goods for which a deduction is not made under sub-clause (iv) of clause (a) of sub-section (7) of section 25 of the Act shall be deducted under sub-clause (i) of clause (a) of that sub-section.

(5) In determining either the commissions of the usual profits and general expenses under clause (a) of sub-section (7) of section 25 of the Act, the question whether certain goods are "of the same class or kind" as other goods must be determined on case to cases basis by reference to the circumstances involved. Sales in Pakistan of the narrowest group or range of imported goods of the same class or kind, which includes the goods being valued, for which necessary information can be provided, should be examined. For the

purposes of sub-section (7) of section 25 of the Act" goods of the same class or kind includes goods imported from the same country as the goods being valued as well as goods imported from other countries.

(6) For the purpose of clause (b) of sub-section (7) of section 25 of the Act, the "earliest date" shall be the date by which sales of the imported goods or of identical or similar goods are made in sufficient quantity at the established unit price.

(7) Wherever the method of Valuation provided in clause (c) of sub-section (7) of section 25 of the Act is used, deductions made for the value added by further processing shall be based on objective and quantifiable data relating to the cost of such work. Accepted industry formulas, recipes, methods of construction, and other industry practices would form the basis of the calculations.

(8) The method of valuation provided in clause (c) of sub-section (7) of section 25 of the Act shall normally not be applicable when, as a result of the further processing, the imported goods lose their identity. However, there can be instances where, although the identity of the imported goods is lost, the value added by the processing can be determined accurately without reasonable difficulty. On the other hand, there can also be instances where the imported goods maintain their identity but form such a minor element in the goods sold in Pakistan that the use of this valuation method would be unjustified. Accordingly, each situation of this type must be considered on a case to case basis.

120. Computed value method.- (1) As a general rule, customs-value shall be determined under sub-section (8) of section 25 of the Act on the basis of information readily available in Pakistan. In order to determine a computed value, however, it may be necessary to examine the costs of producing the goods being valued and other information which has to be obtained from the country of manufacture.

(2) For the purposes of this chapter, "cost or value" referred to in clause (a) of sub-section (8) of section 25 of the Act shall be determined on the basis of information relating to the production of the goods being valued supplied by, or on behalf of, the producer. It shall be based on the commercial accounts of the producer, provided that such accounts are consistent with the generally accepted accounting principles applied in the country where the goods are produced. The "cost or value" shall include the cost of elements specified in sub-clauses (ii) and (iii) clause (b) of sub-section (2) of section 25 of the Act. It shall also include the value, apportioned as appropriate under rule 122 of any element specified in clause (c) of sub-section (2) of section 25 of the Act which has been supplied directly or indirectly by the buyer for the use in connection with production of the imported goods. The value of the elements specified in sub-clause (iv) of clause (b) of sub-section (2) of section 25 of the Act which are undertaken in Pakistan shall be included only to the extent that such elements are charged to the producer and no cost or value of the elements referred to in this sub-section shall be counted twice in determining the computed value.

(3) For the purposes of this chapter, the "amount for profit and general expenses" referred to clause (b) of sub-section (8) of section 25 of the Act shall be determined on the basis of information supplied by or on behalf of the producer unless the producer's figures are inconsistent with those usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of manufacture for export to Pakistan.

(4) For the purposes of this chapter, the "amount for profit and general expenses" referred to in clause (b) of sub-section (8) of section 25 of the Act shall be taken as a whole. If producer's profit figure is low and the producer's general expenses are high, the producer's profit and general expenses, taken together, shall nevertheless be consistent with that usually reflected in sales of goods of the same class or kind. Where the producer can demonstrate a low profit on sales of the imported goods because of particular commercial circumstances, the producer's actual profit figures should be taken into account provided that the producer has valid commercial reasons to justify them and the producer's pricing policy reflects usual pricing policies in the branch of industry concerned. Where the producer's own figures for profit and general expenses are not consistent with those usually reflected in sales of goods of the same class or kind as the goods being valued which are made by the producers in the country of manufacture for export to Pakistan, the amount for profit

and general expenses may be based upon relevant information other than that supplied by, or on behalf of, the producer of the goods.

(5) Where information other than that supplied by, or on behalf of the producer is used for the purposes of determining a computed value, the appropriate officer shall inform the importer, if the latter so requests, of the source of such information, the data used and the calculation based upon such data, subject to the provisions of rule 124.

(6) For the purposes of this chapter, the "general expenses" referred to in clause (b) of sub-section (8) of section 25 of the Act, include the direct and indirect costs of producing and selling the goods for export which are not included under clause (a) of that sub-section.

(7) For the purposes of clause (b) of sub-section (8) of section 25 of the Act whether certain goods are "of the same class or kind" as other goods, must be determined on a case to case basis with reference to the circumstances involved. In determining the usual profits and general expenses under sub-section (8) of section 25 of the Act sales for export to Pakistan of the narrowest group or range of goods, which includes the goods being valued, for which the necessary information can be provided, shall be examined. For the purposes of sub-section (8) of section 25 "goods of the same class or kind" must be from the same country as the goods being valued.

121. Fall back method.- (1) Value of imported goods determined under sub-section (9) of section 25 of the Act, shall, to the greatest extent possible be based on previously determined customs values of identical goods assessed within ninety days.

(2) The methods of valuation, to be employed under sub-section (9) of section 25 of the Act may be inclusive of those laid down in sub-sections (1), (5), (6), (7) and (8) of the said section, but a reasonable flexibility in the application of such methods would be in conformity with the aims and provisions of sub-section (9) of that section.

Explanation.- Some examples of reasonable flexibility are as follows, namely:-

(i) Identical goods --

- (a) the requirement that the identical goods shall be imported at or about the same time as the goods being valued, could be flexibly interpreted;
- (b) identical imported goods produced in a country other than the country of exportation of the goods being valued could be the basis for customs valuation; and
- (c) customs-values of identical imported goods already determined under sub-section (7) and (8) of section 25 could be used.

(ii) Similar goods --

- (a) the requirement that the similar goods shall be imported at or about the same time as the goods being valued could be flexibly interpreted;
- (b) similar imported goods produced in a country other than the country of exportation of the goods being valued could be the basis for customs valuation; and
- (c) customs-values of similar imported goods already determined under sub-sections (7) and (8) of section 25 of the Act could be used.

(iii) Deductive method --

The requirement that the goods shall have been sold in the "condition as imported" as provided in clause (a) of sub-section (7) of section 25 of the Act could be flexibly interpreted, and the ninety days requirement could be administered flexibly.

122. Adjustment of value.- (1) For adjustment of value there shall be two factors involved in the apportionment of the elements as specified in clause (c) of sub-section (2) of section 25 of the Act to the imported goods, namely:-

- (i) the value of the element itself, and
- (ii) the way in which that value is to be apportioned to the imported goods. The apportionment of these elements shall be made in a reasonable manner appropriate to the circumstances and in accordance with generally accepted accounting principles.

(2) The value of the elements shall be adjusted as follows, namely:-

- (i) if the importer acquired the element from a seller not related to him at a given cost, the value of the element is that cost;
- (ii) if the element was produced by the importer or by a person related to him, its value shall be the cost of producing it; and
- (iii) if the element had been previously used by the importer, regardless of whether it had been acquired or produced by such importer, the original cost of acquisition or production would have to be adjusted downward to select its use in order to arrive at the value of the element.

(3) Once a value has been determined for the element, it shall be apportioned to the value of the imported goods, as follows, namely:-

- (i) the value might be apportioned to the first shipment if the importer wishes to pay duty on the entire value at one time;
- (ii) the importer may request that the value be apportioned over the number of units produced up to the time of the first shipment; or
- (iii) the importer may request that the value be apportioned over the entire anticipated production where contract or firm commitments exist for that production.

Explanation.- If an importer provides the producer with a mould to be used in the production of the imported goods and contracts with him to buy ten thousand units. By the time of arrival of the first shipment of one thousand units, the producer has already produced four thousand units. The importer may request the appropriate officer to apportion the value of the mould over one thousand units, four thousand units or ten thousand units.

(4) Addition for the elements specified in sub-clause (iv) of clause (c) of sub-section (2) of section 25 of the Act shall be based on objective and quantifiable data. In order to minimize the burden for both the importer and appropriate officer in determining the values to be added, data readily available in the buyer's commercial record should be used in so far as possible.

(5) For those elements supplied by the buyer which were purchased or leased by the buyer, the addition shall be made for the cost of the purchase or the lease. No addition shall be made for those elements available in the public domain, other than the cost of obtaining copies of them.

(6) Payments made by the importer for the right to distribute or resell the imported goods shall not be added to the price actually paid or payable for the imported goods if such payments are not a condition of the sale for export of the goods to Pakistan.

(7) Where objective and quantifiable data do not exist with regard to the additions required to be made under clauses (b), (c), (d) and (e) of sub-section (2) of section 25 of the Act the transaction value cannot be determined under the provisions of sub-section (1) of section 25. As an illustration of this, a royalty is paid on the basis of the price in a sale in Pakistan of a liter of a particular product that was imported by weight in kilograms and made up into a solution after importation. If the royalty is based partially on the imported goods

and partially on other factors which have nothing to do with the imported goods, (such as when the imported goods are mixed with domestic ingredients and are no longer separately identifiable, or when the royalty cannot be distinguished from special financial arrangements between the buyer and the seller), it would be inappropriate to attempt to make an addition for the royalty. However, if the amount of this royalty is based only on the imported goods and can be readily quantified, an addition to the price actually paid or payable can be made.

SUB-CHAPTER V

MISCELLANEOUS

123. Use of generally accepted accounting principles.- For the purposes of this chapter, the expression "generally accepted accounting principles" refers to the recognized consensus or substantial authoritative support within Pakistan at a particular time with regard to the following, namely:-

- (i) as to which economic resources and obligations should be recorded as assets and liabilities;
- (ii) which changes in assets and liabilities should be recorded;
- (iii) how the assets and liabilities and changes in them should be measured;
- (iv) what information should be disclosed and how it should be disclosed; and
- (v) which financial statements should be prepared.

124. Confidentiality.- All information which is by nature confidential or which is provided on a confidential basis for the purposes of customs valuation shall be treated as strictly confidential by the authorities concerned who shall not disclose it without the specific permission of the person or government providing such information, except to the extent that it may be required to be disclosed in the context of judicial proceedings.

125. Dispute settlement.- (1) In case of dispute between the importer and the appropriate officer in respect of the value of the goods being valued, the same shall be resolved in consistence with the relevant provisions of the Customs Act, 1969 (IV of 1969).

(2) Nothing contained in this Chapter shall bar the claim of the importer for provisional release of goods under the section 81 of the Act or claim of the customs to assess the goods under the section 80 of the Act read with section 25 thereof.

“CHAPTER X

MAINTENANCE OF ACCOUNTS

126. Persons responsible to maintain accounts:- All importers shall maintain manual or electronic accounts of imports and disposal and supply thereof in the prescribed formats and shall maintain original and copies of contracts, letters of credit, bills of lading, invoices, packing lists and Bills of entry and Goods Declarations for a period of not less than three years from the date of respective imports as per the following conditions, namely:-

- (I) The name, National Tax Number, Sales Tax registration number, and address of the importer as well as complete address with telephone Nos., Fax Nos. etc. of storage premises shall be mentioned on the first page of the register in the form as set out below for maintenance of accounts of imports and disposal thereof;

- (ii) importer shall maintain Pakistan Customs Tariff (PCT) heading wise record on daily basis giving complete description with size, length, weight, Article No./Part No. /Patent/S.No; whatever applicable, of each unit and Pakistan Customs Tariff Heading No;
- (iii) accounts of imports for commercial purposes or for industrial purposes (inhouse consumption) shall be maintained in the format as set out in Table-I;
- (iv) every importer maintaining accounts in the prescribed manner shall extend all assistance to an appropriate officer of Customs enabling him to perform detailed audit or examination of the accounts and related books and record and to obtain attested copies or verify the information on which the determination of the amount of customs duty and taxes paid or payable was made; and
- (v) importer shall also prepare and handover transport permit in the format as set out in Table-II which shall be presented by the driver of vehicle or conveyance to the Customs authorities whenever and wherever demanded during the transshipment for satisfaction of the authorities that goods being transported were legally imported.

Register of Goods Imported

First page

Particulars of the importer

Name: _____

Address: _____

E.mail: _____

NTN: _____ Sales Tax Reg. No. _____

Particulars of the storage premises (use separate register for each location)

Address: _____

Phone No. _____ Fax No. _____

- Note** : (a) To be maintained by all commercial and industrial importers for every Bill of Entry/Goods Declaration having declared import value exceeding Rs.10,000/-.
- (b) To be maintained at the place the corresponding imported goods are stored.

TABLE I

Register of Goods Imported
(Use a separate page for each PCT heading of the goods imported and its description)

Signature of importer or his authorized person: _____

Name of signatory: _____

Designation: _____

All transport permits to be accompanied with copy of sales tax invoice

En-Route Checking/Verification				
S.No.	Date and time.	Place of checking/verific	Checked/verified by	
			Name.	Designatio Signatu

_____” ;

CHAPTER XI

RECOVERY OF ARREARS

133. Definitions.- (1) In this chapter, unless there is anything repugnant in the subject or context,-

- (i) "Attachment Officer" means an officer, not below the rank of Principal Appraiser or Superintendent of Customs, authorized by the appropriate officer to perform any of the functions under this chapter;
- (ii) "Annex" means an annex to this chapter;
- (iii) "defaulter" means a person mentioned in the demand note, who has failed to discharge his liabilities of payment of Government dues;
- (iv) "demand note" means a note received by the Recovery Officer from the referring authority specifying the details regarding the defaulter and the Government dues;
- (v) "execution" means steps taken for the recovery of arrears under this chapter in pursuance of a demand notice;
- (vi) "Government dues" means any recoverable amount of customs duty or any tax, duty or other levy being collected in the same manner as customs-duty, an adjudged penalty or fine or any amount unpaid which may be payable under any bond or instrument executed under the Act or such other law or the rules made thereunder;
- (vii) "immovable property" means a property which cannot be taken into custody for removal without physically knocking it down;
- (viii) "receiver" means a person appointed by the Recovery Officer to manage, run and account for any attached business or property;
- (ix) "Recovery Officer" means an officer of customs, notified to be the appropriate officer under sub-section (1) of section 202 of the Act;
- (x) "referring authority" means an officer, not below the rank of Assistant Collector of Customs, desiring to recover Government dues through Recovery Officer; and
- (xi) "share" means share in a corporation and private limited company and includes stock, debenture stock, debentures or bonds.

134. Government dues to be referred for recovery.- All Government dues shall be referred to the Recovery Officer for recovery if the referring authority is satisfied that these are not recoverable in any other manner or on the expiry of thirty days from the date such dues were adjudged to be final.

135. Demand note.- Where it is decided to make recovery of Government dues under section 202 of the Act, the referring authority shall issue a demand note in the form set out in Annex-I to the Recovery Officer, specifying therein the details of Government dues, certifying that all other formalities under the Act have been completed and there exists no bar or stay order against the proposed recovery.

136. Master register to be maintained by the Recovery Officer.- (1) The Recovery Officer shall maintain a master register, in the form set out in Annex-II wherein every demand note received by the Recovery Officer shall be entered in consecutive numbers.

(2) The Recovery Officer shall authenticate all entries by affixing his signatures.

137. Power to require information to be furnished.- The Recovery Officer may, by a requisition in writing, require any person or organization to furnish any information required for the proceedings under this chapter.

138. Recovery through Government authorities.- (1) The Recovery Officer shall cause recovery of Government dues to be made in terms of sub-section (1) of section 202 of the Act by serving a notice to the Customs, Central Excise and Sales Tax authorities in Annex-III to deduct the Government dues from any money or to detain and sell any goods, belonging to the defaulter which are under their control.

(2) The sale of goods under sub-rule (1) shall be governed by the Chapter V

(3) A copy of the notice sent to the Customs, Central Excise or Sales Tax authorities shall be endorsed to the defaulter.

(4) After issue of the notice and subject to the provisions of sub-rule (2) of rule 139, no further proceedings shall be initiated until thirty days from the date of issue of the notice.

139. Initiation of recovery proceedings.- (1) If the Government dues are not recoverable in the manner specified in rule 138, the Recovery Officer shall serve upon the defaulter a notice in Annex-IV requiring him to pay the dues under sub-section (2) of section 202 of the Act and intimating that in case of default steps would be taken to realize the amount under this chapter.

(2) If the Recovery Officer is satisfied that the defaulter is likely to conceal, remove or dispose of the whole or any part of such of his movable or immovable property, as would be liable to attachment in the process of recovery, and that the realization of Government dues in consequence shall be delayed or obstructed, he may at any time after the issue of the notice under sub-rule (1) direct, for reasons to be recorded in writing, for attachment of the whole or any part of such property.

(3) The Recovery Officer may, if he deems fit, publish notice under sub-rule (1) in one or more newspapers circulated in district of ordinarily place of residence of the defaulter.

(4) The immovable and movable properties of the defaulter shall stand attached in the name of the Federal Government on the expiry of time limit specified in the notice if the payment of government dues is not made within time:

“Provided that either before or after the initiation of recovery proceedings, the Collector of Customs may, if so requested by the person concerned, recover the dues in such instalments as he may deem proper.

140. Mode of service of notice.- All notices or orders served under this chapter, unless otherwise specifically provided, shall be served-

(b) by tendering the notices or orders or sending by registered post to the person for whom it is intended or to his agent, at his last known addresses; or

(ii) if the notice cannot be served in the manner as provided in clause (i), by affixing it on the notice board in the office of the Recovery Officer.

141. Disposal of proceeds of execution.- (1) Whenever Government dues are realized, by sale or otherwise, in execution of notice of recovery, they shall be disposed of in the same manner provided in section 201 of the Act.

142. Determination of disputes.- Except as otherwise expressly provided in the Act or this chapter, any question arising between the referring authority and the defaulter or their representatives, relating to the execution of a notice, discharge or satisfaction of a demand note duly issued under this chapter, or relating to the confirmation or setting aside by an order under this chapter of a sale held in execution of such notice, shall be determined by Recovery Officer, before whom such question arises.

143. Exemption from attachment.- The following shall not be liable to attachment or sale under this chapter, namely:-

- (i) The necessary wearing apparel, cooking vessels, beds and bedding of the defaulter, his wife and children, and such personal ornaments, as, in accordance with religious usage, cannot be parted with by any women;
- (ii) tools of artisan, and, where the defaulter is an agriculturist, his implements of husbandry and such cattle and seed grain as may, in the opinion of the Recovery Officer, be necessary to enable him to earn his livelihood as such;
- (iii) books of account;
- (iv) a mere right to sue for damages;
- (v) any right of personal service;
- (vi) stipends and gratuities allowed to a pensioner of a Government or payable out of any service, family pension fund notified in the Official Gazette by the Federal Government or a Provincial Government in this behalf, and political pensions;
- (vii) the wages of labourers and domestic servants, whether payable in money or in kind;
- (viii) salary to the extent of first five hundred rupees and one half of the remainder:

Provided that where such salary is the salary of a servant of the Government or a servant of a railway or local authority, and the whole or any part of the portion of such salary liable to attachment has been under attachment, whether continuously intermittently for a total period of twenty-four months, such portion shall be exempt from attachment until the expiry of a further period of twelve months and, where such attachment has been made in execution of one and the same notice, shall be finally exempt from attachment in execution of that notice;

- (ix) the pay and allowances of persons to whom the Pakistan Army Act, 1952 (XXXIX of 1952), applies, or of persons other than Commissioned Officers to whom the Pakistan Navy Ordinance, 1961 (XXXV of 1961), applies;
- (x) all compulsory deposits and other sums in or derived from any fund to which the Provident Funds Act, 1925 (XIX of 1925), for the time being applies in so far as they are declared by the said Act not to be liable to attachment;
- (xi) any allowance forming part of the emoluments of any servant of the Government or of any servant of a railway or local authority which the appropriate Government may, by notification in the official Gazette, declare to be exempt from attachment, and any subsistence grant or allowance made to any such servant while under suspension;
- (xii) an expectancy of succession by survivorship or other merely contingent or possible right or interest; and
- (xiii) a right to future maintenance.

Explanation 1.- The particulars mentioned in clause (vii), (viii), (ix), (x) and (xii) are exempt from attachment or sale whether before or after they are actually payable, and in the case of salary other than the salary of a servant of a Government or a servant of a railway or a local authority the attachable portion thereof is exempt from attachment until is actually payable.

Explanation 2.- In clauses (vii) and (viii), "wages" and "salary" means the total monthly emoluments, excluding any allowance declared exempt from attachment under the provisions of clause (xi), derived by a person from his employment whether on duty or on leave.

Explanation 3.- In clause (xi), "appropriate Government" means-

- (i) as respects any person in the service of the Federal Government, or any servant of Railway Board, a cantonment authority or of the port authority of a major port, the Federal Government; and
- (ii) as respects any person in the service of a Provincial Government or servant of any local authority, the Provincial Government concerned.

144. Objections and investigation thereof.- (1) When any objection is raised to the attachment or sale of any property in execution of a notice on the ground that such property is not liable to such attachment or sale, the Recovery Officer shall proceed to investigate into it.

(2) If the Recovery Officer is satisfied that the objection is raised to delay the proceedings, he shall reject the objection, summarily.

(3) Pending investigation, the Recovery Officer may adjourn recovery proceedings upon such terms, as to security or otherwise, as he may deem fit.

(4) The objector shall produce evidence to prove the legitimacy of the objection, failing which the Recovery Officer shall reject the objection.

145. Removal of attachment on satisfaction or cancellation of a demand note.- Where the amount due is paid to the Recovery Officer or the demand note is cancelled, the attachment shall be deemed to be withdrawn and the withdrawal shall, if the defaulter so desires, be proclaimed at his expense, and a copy of the proclamation shall be affixed in the manner provided by this chapter for a proclamation of sale of immovable property.

146. Officer entitled to attach and sell.- (1) The attachment and sale of movable and immovable property may be made by such officer as the Recovery Officer may direct in each case of recovery.

147. Adjournment or stoppage of sale.- (1) The Recovery Officer may adjourn any sale proceedings to a specified day and hour; and an officer conducting any sale proceedings may adjourn such proceedings to a specified day and hour by recording his reasons for such adjournment.

(2) Every sale shall be stopped if, before the lot is knocked down, the amount due is tendered to the officer conducting the sale, or proof is given to his satisfaction that the amount has been paid to the Recovery Officer who ordered the sale.

148. Defaulter not to mortgage, etc., any property.- Where a notice has been served on a defaulter under rule 139, the defaulter or his representative in interest shall not sell, mortgage, change, lease or otherwise deal with any property belonging to him except with the permission of the Recovery Officer.

149. Prohibition against bidding or purchase by officer.- No officer or other person having any duty to perform in connection with any sale under this chapter shall, either directly or indirectly, bid for, acquire or attempt to acquire any interest in the property sold.

150. Assistance for action.- (1) An officer authorized to attach or sell any property or charged with any duty to be performed under this chapter may take alongwith him a contingent of customs staff and sepoy, armed or otherwise, for any assistance he may require in the performance of his duties.

(2) In addition to the force specified in sub-rule (1), such officer may apply to the officer-in-charge of the nearest police station for such assistance as may be necessary in the discharge of his duty.

PART II

ATTACHMENT AND SALE OF MOVABLE PROPERTY

151. Warrant of attachment.- Where any movable property is to be attached, the Recovery Officer shall furnish a warrant, in the form prescribed in Annex-V, to the attachment officer, in writing and signed with his name along with official seal, specifying therein the name of the defaulter and the amount to be realized.

152. Service of copy of warrant.- The attachment officer shall cause a copy of the warrant to be served on the defaulter.

153. Attachment.- If, after service of a copy of the warrant, the amount is not paid forthwith, the officer shall proceed to attach the movable property of the defaulter:

Provided that the standing crops or agricultural produce lying in the field or stored in or near the dwelling house of the defaulter or stored on the land owned, leased or cultivated by the defaulter, which represents the agricultural produce of the land owned, leased or cultivated by the defaulter, shall not be attached.

154. Attachment to be made by actual seizure.- Where the property to be attached is movable property in the possession of the defaulter the attachment shall be made by actual seizure and the officer shall be responsible for due custody thereof.

155. Seizure after personal search.- (1) The attachment officer, if he has reasons to believe that any person is carrying goods liable to seizure or any document relating thereto, may cause search to be made of such person.

(2) When the attachment officer is about to search any person, he shall inform such person about his right to be taken to an officer of customs, not below the rank of Assistant Collector of Customs, or magistrate, and if such person so desires, the attachment officer shall take him without unnecessary delay to the nearest officer of customs or magistrate before searching him and the officer of customs or the magistrate before whom such person is brought shall, if he sees no reasonable ground for search, forthwith discharge the person and record reasons for doing so, or otherwise may direct that such search be made:

Provided that before making a search, the attachment officer shall call upon two or more persons to attend and witness the search and may issue an order in writing to them or any of them so to do, and the search shall be made in the presence of such persons and a list of all things seized in the course of such search shall be prepared by attachment officer and signed by witnesses:

Provided further that a female shall not be searched except by a female.

156. Entry into building or premises.- (1) The attachment officer may break open any inner or outer door or window of any building on reasonable grounds to believe that such building or premises contains movable property liable to seizure.

(2) The action under sub-rule (1) shall be taken when admission to such building or premises is not given and the officer has notified his authority and intention of breaking open.

(3) The officer proceeding under sub-rule (1) shall give all reasonable opportunity to women, if any, of the building or premises to withdraw therefrom.

(4) The attachment officer shall, after seizure of movable property, call upon two or more persons to attend and witness the process and an inventory of all things seized in the process shall be prepared by him and be signed by the witness.

157. Seizure between sunrise and sunset.- Attachment by seizure shall be made after sunrise and before sun-set and not otherwise.

158. Seizure not to be excessive.- The attachment by seizure shall not be excessive, that is to say, the property attached shall be as nearly as possible proportionate to the amount specified in the warrant.

159. Attachment of movable property which cannot be removed due to certain reasons.- Where it is not practicable to seize any movable property, the attachment officer may serve on the owner of goods or any person holding them on his behalf an order that he shall not remove, part with, or otherwise deal with the goods except with the previous permission of the Recovery Officer:

Provided that the attachment officer shall inform the Recovery Officer of the reasons due to which the movable property could not be seized.

160. Storage of seized movable property.- (1) All things, being movable property, seized for the purposes of attachment under this chapter shall, without unnecessary delay, be delivered into the care of the officer of customs authorized to receive the same being the incharge of state warehouse, unless otherwise specifically provided by the Act or rules made thereunder.

(2) If there be no such officer at hand, such things shall be carried to and deposited at the Custom House nearest to the place of seizure.

161. Attachment of negotiable instruments.- When the property is a negotiable instrument not deposited in a court, nor in the custody of a public officer, the attachment shall be made by actual seizure, and the instrument shall be brought before the Recovery Officer and held subject to his orders.

162. Attachment of property in custody of public officer.- Where the property to be attached is in the custody of any public officer, the attachment shall be made by a notice to such officer requesting that such property and any interest or dividend becoming payable thereon may be held subject to the further orders of the Recovery Officer by whom the notice is issued.

163. Attachment of share in movable property.- Where the property to be attached consists of the share or interest of the defaulter in movable property belonging to him and others as co-owners, the attachment shall be made by a notice to the defaulter prohibiting him from transferring such share or interest or subjecting the same to a charge in any manner.

164. Attachment of property in partnership.- (1) Where the property to be attached consists of an interest of the defaulter, being a partner, in the partnership property, the Recovery Officer may make an order charging the share of such partner in the partnership property and profits, with payment of the amount due under the notice, and may, by the same or subsequent order, appoint a receiver of the share of such partner in the profits, whether already declared or accruing, and of any other money which may become due to him in respect of the partnership, and direct maintenance of accounts and enquiries and make an order for the sale of such interest or such other order as the circumstances of the case may require.

(2) The other partners shall be at liberty at any time to redeem the interest charged or, in the case of a sale being directed, to purchase the same.

165. Sale.- (1) The Recovery Officer may direct that any movable property attached under this chapter or such portion thereof as may seem necessary to satisfy the notice shall be sold.

(2) The sale may be made in one or more lots, as the Recovery Officer may consider desirable and, if the government dues to be realized by sale are satisfied by the sale of a portion of the property, the sale shall be only with respect to that portion of the property and the sale of the remaining shall be stopped.

166. Proclamation of sale.- (1) When any sale of movable property is ordered by the Recovery Officer, he shall issue a proclamation of the intended sale, specifying the time and place of sale and whether the sale is subject to confirmation or not.

(2) The proclamation shall be made in writing in Urdu, English and language of the district where sale is intended and shall be publicized by-

- (i) affixing at the notice board in the office of the Recovery Officer;
- (ii) affixing at such places as the Recovery Officer may direct; and
- (iii) publishing in one or more newspapers through auctioneer appointed under the Act and rules made thereunder.

167. Sale after fifteen days.- Except where the property is perishable or when the expenses of keeping it in custody is likely to exceed its value, no sale of movable property under this chapter shall, without the consent in writing of the defaulter, take place until after the expiry of at least fifteen days from the date on which a copy of proclamation of sale was affixed in the office of the Recovery Officer.

168. Sale by public auction.- Sale by public auction shall be governed by chapter V (Auction) of this chapter.

169. Sale by tender or sealed bids.- The Recovery Officer may, if he deems fit, order sale by tender or sealed bids.

170. Preference for the co-owner.- Where the movable property to be sold is a share belonging to the defaulter and one or more co-owners, of whom one is such a co-owner, the bid of co-owner shall have preference in case the bid of such co-owner and some other person or persons is the same.

171. Transfer of title.- On completion of sale proceedings, the Recovery Officer shall grant to the purchaser a certificate specifying therein the property purchased, the price paid and the name of the purchaser, and the sale shall thereupon become absolute.

172. Irregularity not to vitiate sale.- Any error or irregularity in publishing or conducting the sale of movable property shall not vitiate the sale if the provisions of this chapter have been substantially complied with.

173. Negotiable instrument or share in a corporation.- Notwithstanding anything contained in this chapter, where the property to be sold is a negotiable instrument or a share in a corporation, the Recovery Officer may, instead of directing the sale to be made by public auction, authorize the sale of such instrument or share through a broker.

174. Order for payment of coin or currency notes to the referring authority.- Where the property attached is currency coins or currency notes, the Recovery Officer may, at any time during the continuance of the attachment, direct that such coins or notes, or part thereof, sufficient to satisfy the demand note, be paid over to the referring authority.

PART III

ATTACHMENT AND SALE OF IMMOVABLE PROPERTY

175. Attachment of immovable property.- Attachment of the immovable property of the defaulter shall be made, by the Recovery Officer, by an order prohibiting the defaulter from transferring or subjecting the property to a charge in any manner and prohibiting all persons from taking any benefit under such transfer or charge.

176. Service of order.- A copy of the order of attachment shall be served on the defaulter in the same manner as of service of notices laid down in rule 140 of these rules.

177. Proclamation of attachment.- The order of attachment shall be proclaimed at some place on or adjacent to the property attached by affixing a copy of order of attachment at a conspicuous place and a copy of the order shall also be affixed at the notice board in the office of the Recovery Officer.

178. Sale and proclamation of sale.- (1) The Recovery Officer may direct that any immovable property, which has been attached, or such portion thereof as may be necessary to satisfy the demand note, shall be sold.

(2) Where an immovable property is ordered to be sold, the Recovery Officer shall cause a proclamation to be made in the same manner as provided in rule 166 of these rules.

179. Contents of proclamation of sale.- (1) A proclamation of sale of immovable property shall be drawn up after proclamation of attachment and shall specify the time and place of sale and also specify-

- (i) the location of property to be sold;
- (ii) as fairly and accurately as possible, the revenue or rent, if any, assessed upon the property or any part thereof; and
- (iii) the amount for the recovery of which the sale is ordered.

(2) The proclamation may also specify any other thing which the Recovery Officer considers material for a purchaser to know in order to judge the nature and value of the property.

180. Time of sale.- No sale of immovable property under this chapter shall, without the consent in writing of the defaulter, take place until after the expiration of thirty days from the date on which copy of the proclamation of sale was affixed on the property or in the office of the Recovery Officer, whichever is later.

181. Sale to be by public auction or tender.- (1) The sale shall be made by public auction or by tender to the highest bidder and shall be subject to confirmation by the Recovery Officer.

(2) If the sale is to be conducted through public auction, it shall be conducted by an auctioneer appointed under the provisions of chapter V (Auction)

182. Deposit by purchaser and re-sale in default.- (1) On every sale of immovable property, the person declared to be the purchaser shall pay, immediately after such declaration, a deposit of twenty five percent of the amount of his purchase money to the officer conducting the sale; and in default of such deposit the property shall forthwith be re-sold.

(2) The full amount of purchase money payable shall be paid by the purchaser on or before the fifteenth day from the date of the sale of property.

183. Procedure in default of payment.- (1) In default of payment within the time specified in sub-rule (2) of rule 182, the deposit made under sub-rule (1) thereof shall be kept as deposit to be dealt with under rule 184.

(2) The immovable property shall be re-sold and the defaulting purchaser shall forfeit all claims to the property or to any part of the sum for which it may subsequently be sold.

184. Amount recoverable from purchaser in default.- Any deficiency of price which may happen on a re-sale by reason of a purchaser's default, including all expenses attending such re-sale, shall be recoverable from defaulting purchaser up to the maximum of deposit money and if there is any surplus after meeting the deficiency, the same shall be refunded to the defaulting purchaser.

185. Authority to bid.- All persons bidding at a sale shall be required to declare if they are bidding on their own behalf or on behalf of their principals and, in the latter case they shall be required to deposit their authority, and in default their bid shall be rejected.

186. Application to set aside sale of immovable property.- (1) Where immovable property has been sold in execution of a notice, the defaulter, or any person whose interests are affected by the sale, may, at any time within thirty days from the date of the sale, apply to the Recovery Officer to set aside the sale on his depositing-

- (i) for payment to the referring authority, the amount specified in the proclamation of sale as that for the recovery of which sale was ordered with surcharge thereon at the rate of ten per cent per annum, calculated from the date of the proclamation of sale to the date when deposit is made; and
- (ii) for payment to the purchaser, as penalty, a sum equal to ten per cent of the purchase money.

(2) Where a person makes an application under rule 187 for setting aside sale of his immovable property, he shall not, unless he withdraws that application, be entitled to make an application under sub-rule (1).

187. Application to set aside sale of immovable property on ground of non-service of proclamation or irregularity.- Where immovable property has been sold in execution of a demand note, the referring authority, the defaulter, or any other person whose interests are affected by the sale, may at any time within thirty days from the date of sale, apply to the Recovery Officer to set aside the sale on the ground that proclamation of attachment or sale was not made in the prescribed manner or on ground of a material irregularity in publishing or conducting the sale:

Provided that-

- (i) no sale shall be set aside on any such grounds unless the Recovery Officer is satisfied, on the basis of evidence produced before him, that the applicant has sustained loss by such reasons; and
- (ii) an application made by a defaulter under this rule shall be disallowed unless he deposits the amount recover-able from him in execution of demand note.

188. Setting aside of sale where defaulter has no salable interest.- At any time within thirty days of the sale, the purchaser may apply to the Recovery Officer to set aside the sale on the ground that the defaulter had no salable interest in the property sold.

189. Confirmation of sale.- (1) Where no application is made for setting aside the sale under this chapter or where such an application is made and disallowed by the Recovery Officer, he shall, if the full amount of purchase money is paid, make an order confirming the sale and thereupon the sale becomes absolute.

(2) Where such application is made and allowed and where, in the case of an application made to set aside the sale on deposit of amount and penalty and surcharge, the deposit is made within thirty days of sale, the Recovery Officer shall set aside the sale:

Provided that no such order shall be made unless notice of the application has been given to the persons likely to be affected thereby.

190. Return of purchase money in certain cases.- Where a sale of immovable property is set aside, any money paid or deposited by the purchaser on account of the purchase, together with the penalty, if any, deposited for payment to the purchaser, shall be paid to the purchaser.

191. Sale certificate.- (1) Where a sale of immovable property has become absolute, the Recovery Officer shall grant a certificate specifying therein the property sold and the name of the person who at the time of sale was declared to be the purchaser.

(2) The certificate granted under sub-rule (1) shall also state the date on which the sale became absolute.

192. Postponement of sale to enable defaulter to raise amount due under notice.- (1) Where an order or proclamation of sale of immovable property has been made and the defaulter satisfies the Recovery Officer that there are reasons to believe that amount of the note may be raised by mortgage or lease or private sale of such property, or some part thereof, or of any other movable or immovable property of the defaulter, the Recovery Officer may, on the application of the defaulter, postpone the sale on such terms and for such period as he thinks proper, to enable defaulter to raise the amount.

(2) In such a case, the Recovery Officer shall grant a certificate to the defaulter authorizing him, within a period to be mentioned therein and notwithstanding any thing contained in this chapter, to make the proposed mortgage, lease, or sale:

Provided that all money payable under such mortgage, lease or sale shall be paid, not to the defaulter, but to the Recovery Officer:

Provided further that no mortgage, lease or sale under this rule shall become absolute until it has been confirmed by the Recovery Officer.

193. Issue of fresh proclamation before re-sale.- Every re-sale of immovable property, in default of payment of purchase money within the period allowed for such payment, shall be made after the issue of a fresh proclamation in the same manner as provided for the proclamation of sale.

194. Bid of co-owner to have preference.- Where the property sold is a share of undivided immovable property of two or more persons, of whom the defaulter is a co-sharer, the bid of the co-sharer shall have preference in case the bid of such co-sharer and any other person or persons is the same.

PART IV

APPOINTMENT OF RECEIVER

195. Appointment of receiver for business.- (1) Where the property of the defaulter consists of a running business, the Recovery Officer may attach such business and appoint a person as receiver to manage the business.

(2) Attachment of a business under this rule shall be made by an order prohibiting the defaulter from transferring or subjecting the business to a charge in any manner and prohibiting all persons from taking any benefit under such transfer or charge and intimating that the business has been attached under this rule.

(3) Proclamation of attachment under this rule shall be made in the same manner as is provided for proclamation of sale under rule 166 of these rules.

(4) Where the Recovery Officer so directs, such order shall also be published in a newspaper.

196. Appointment of receiver for immovable property.- Where immovable property is attached, the Recovery Officer may, instead of directing a sale of the property, appoint a person as receiver to manage such property.

197. Qualification for receiver,- (1) Any person from general public may be appointed as receiver who has sufficient knowledge of the kind of business or the property for which he is to be appointed as receiver.

(2) Notwithstanding anything contained in sub-rule (1), any officer of Customs, Central Excise or Sales Tax, not below the rank of Principal Appraiser or Superintendent, may be appointed as receiver of the attached business and property.

198. Manner of working of receiver.- (1) Where it appears to the Recovery Officer to be just and convenient, he may by order-

- (i) remove any person from the possession or custody of an attached business or property;
- (ii) commit the same to the possession, custody or management of the receiver; and
- (iii) confer upon the receiver all such powers, as to bringing and defending suits and for the realization, management, protection, preservation and improvement of the property, the collection of the rents and profits thereof, the application and disposal of such rents and profits, and the execution of documents as the owner himself has, or such of those powers as the Recovery Officer thinks fit:

Provided that nothing in this rule shall authorize the Recovery Officer to remove from the possession or custody of business or property any person whom any party to the recovery proceedings has not a right to remove.

(2) The Recovery Officer may by general or special order, fix the amount to be paid as remuneration for the services of the receiver. Provided that the Government officers appointed as receivers shall not be entitled to such remuneration.

(3) Every receiver, not being a Government officer, shall-

- (i) furnish such security, if any, as the Recovery Officer thinks fit, to account duly for what he shall receive in respect of the business or property;
- (ii) submit his accounts at such periods and in such form as the Recovery Officer directs;
- (iii) pay the amount due from him as the Recovery Officer directs; and
- (iv) be responsible for any loss occasioned to the business or property by his willful default or gross negligence:

Provided that the government officer appointed as receiver shall furnish all such information as desired by the Recovery Officer regarding the progress of recovery along with accounts of proceeds after such intervals as may be prescribed by the Recovery Officer.

(4) The profits, or rents of such business or property shall, after deducting the expenses of management, be adjusted towards discharge of the Government dues, and the balance, if any, shall be paid to the defaulter.

199. Withdrawal of management.- The attachment and management under this chapter may be withdrawn at any time at the discretion of the Recovery Officer, or if the Government dues are realized by receipt of such profits and rents or are otherwise paid.

PART V

MISCELLANEOUS

200. Application of Chapter XVIII of the Act.- Provisions of Chapter XVIII of the Act shall be followed if any arrests are to be made in pursuance of the provisions of this chapter.

201. Continuance of proceedings.- (1) No proceedings shall cease to be in force by reason of the death of the defaulter.

(2) If, at any time before or after the issue of a demand note to the Recovery Officer, the defaulter dies, the proceedings under this chapter may, except arrest and detention, be continued against the legal heirs of the defaulter who shall be liable to pay, out of the properties left by the deceased defaulter to the extent to which the properties are capable of meeting the outstanding Government dues, and provisions of this chapter shall apply as if the legal heirs were the defaulter.

202. Review.- Any order passed under this chapter may, after a notice to all persons interested, be reviewed by the officer who made the order, or by his successor in office, on account of any mistake apparent from the record.

203. Recovery from surety.- Where any person has, under this chapter, become surety for the amount due by the defaulter and the defaulter fails to pay the dues, such surety may be proceeded against under this chapter as if he were the defaulter.

204. Receipt to be given.- If any amount is received by any officer or other person in pursuance of this chapter, he shall issue receipt of the amount so received.

205. Delivery of property in occupancy of defaulter.- Where the immovable property sold is in the occupancy of the defaulter or of some person on his behalf or of some person claiming under a title created by the defaulter subsequently to the attachment of such property and a certificate in respect thereof has been granted under rule 191 of these rules, the Recovery Officer shall, on the application of the purchaser, order delivery to be made by putting such purchaser or any person whom he may appoint to receive such delivery on his behalf, in possession of the property, and, if need be, by removing any person who refuses to vacate the same.

206. Delivery of property in occupancy of tenant.- Where the immovable property sold is in the occupancy of a tenant or other person entitled to occupy the same and a certificate in respect thereof has been granted under rule 191 of these rules, the Recovery Officer shall, on the application of the purchaser, order delivery to be made by affixing a copy of the certificate of sale at some conspicuous place on the property, and proclaiming to the occupant that the interest of the defaulter has been transferred to the purchaser.

207. Resistance or obstruction of possession of immovable property.- (1) Where the holder of a certificate granted under rule 191 of these rules or the purchaser of any such property sold in execution of a demand note is resisted or obstructed by any person in obtaining possession of the property, he may make an application to the Recovery Officer, complaining of such resistance or obstruction.

208. Resistance or obstruction by defaulter.- Where the Recovery Officer is satisfied that resistance or obstruction was occasioned without any just cause by the defaulter or by any person at his instigation, he shall direct that the applicant be put into the possession of the property, and where the applicant is still resisted or obstructed in obtaining possession, the Recovery Officer may also, at the instance of the applicant, order the use of force.

209. Resistance or obstruction by a bonafide claimant.- Where the Recovery Officer is satisfied that the resistance or obstruction was occasioned by any person other than the defaulter, claiming in

good faith to be in possession of the property on his own account or on account of some person other than the defaulter, the Recovery Officer shall make an order dismissing the application.

210. Dispossession by certificate holder or purchaser.- (1) Where any person other than defaulter is dispossessed of immovable property by the holder of a certificate for the possession of such property or, where such property has been sold in execution of demand note, by the purchaser thereof, he may make an application to the Recovery Officer, complaining of such dispossession.

(2) The Recovery Officer shall fix a day for investigation the matter and shall summon the party against whom the application is made to appear and answer the same.

211. Bonafide claimant to be restored to possession.- When the Recovery Officer is satisfied that the applicant was in the possession of the property on his own account or on account of some person other than defaulter, he shall direct that the applicant be put into possession of the property.

212. Rules not applicable to transferee lite pendente. - Nothing in rule 209 and 210 shall apply to resistance or obstruction in execution of a certificate for the possession of a property by a person to whom the defaulter has transferred the property after the institution of proceedings in which the order was passed or to the dispossession of any such person.

213. Delivery of moveable property, debts and share.- (1) Where the property sold is moveable property of which actual seizure has been made, it shall be delivered to the purchaser.

(2) Where the property sold is moveable property in the possession of some person other than the defaulter, the delivery thereof to the purchaser shall be made by giving notice to the person in possession prohibiting him from delivering possession of the property to any person except the purchaser.

(3) Where the property sold is a debt not secured by a negotiable instrument or is a share in a corporation, the delivery thereof shall be made by a written order of the Recovery Officer prohibiting the creditor from receiving the debt or any interest thereon, and the debtor from making payment thereof to any one except the purchaser, or prohibiting the person in whose name the share may be standing from making any transfer of the share to any person except the purchaser, or receiving payment of any dividend or interest thereon, and the manager, secretary, or other proper officer of the corporation from permitting any such transfer or making any such payment to any person except the purchaser.

214. Execution of documents and endorsement of negotiable instruments.- Where any endorsement or execution of document is required to transfer a negotiable instrument or any share to a purchaser under this chapter, such document shall be executed or endorsement shall be made by the Recovery Officer.

215. Form.- (1) Any notice, proclamation, certificate or order to be issued under this chapter shall be in such form as the Central Board of Revenue may, from time to time, specify.

(2) Until a form referred to in sub-rule (1) is specified by the Central Board of Revenue, the Recovery Officer may issue the notices, proclamations or certificates in the manner as he may deem fit in the circumstances of each case.

Annex I
(See rule 135)

FORM OF DEMAND NOTE

C.No. _____

Subject: _____

References: _____

(e.g. Order in Original No; Bank Guarantee No; Insurance Guarantee No; etc.)

Whereas a sum of Rs. _____ (Rupees _____ only) as Government dues is outstanding and needs to be recovered from the following;

M/s _____
Address _____
Phone No. _____
N.T.N. No. _____
CCI&E,s Import/Export Reg.No. _____
Known properties _____

2. The above mentioned Government dues are on account of customs duties and other levies collected in the same manner as that of customs duties and details are mentioned in attached schedule. It is certified that all other formalities under the Act and rules made thereunder have been completed and there exists no bar or stay order against recovery. You are, therefore, requested to recover the above mentioned Government dues in terms of section 202 of the Customs Act, 1969 (IV of 1969), and rules made thereunder. Government dues may be remitted to the undersigned as soon as the same are recovered.

(Name)
Assistant Collector of Customs

Seal

To, The Recovery Officer

SCHEDULE

S.No.	Description	Particulars
(1)	(2)	(3)
1.	Sr.No.	
2.	File No.	
3.	Customs Duties	
4.	Regulatory Duty	
5.	Sales Tax	
6.	Import Surcharge	
7.	Iqra Surcharge	
8.	Central Excise Duty	
9.	Agricultural Cess	
10.	Cotton Cess	
11.	Penal Surcharge	
12.	Licence Fee	
13.	Amendment Fee	
14.	Development Surcharge	
15.	Storage Charges	
16.	Establishment Charges	
17.	Fines	
18.	Personal Penalties	
19.	Other	(i) (ii) (iii)

FORM OF MASTER REGISTER

1. Sr. No. _____
1. Defaulters Name, Address and Phone
No. _____
3. Referring authority _____
4. (i) No, date of issue and date of receipt of demand Note _____
(ii) Reference Nos. _____
5. Details of Government dues _____
 - (i) Customs duties Rs. _____ (Rupees _____ only)
 - (ii) Regulatory duties Rs. _____ (Rupees _____ only)
 - (iii) Sales Tax Rs. _____ (Rupees _____ only)
 - (iv) Import Surcharge Rs. _____ (Rupees _____ only)
 - (v) Iqra Surcharge Rs. _____ (Rupees _____ only)
 - (vi) Central Excise duty Rs. _____ (Rupees _____ only)
 - (vii) Agricultural cess Rs. _____ (Rupees _____ only)
 - (viii) Cotton cess Rs. _____ (Rupees _____ only)
 - (ix) Penal Surcharge Rs. _____ (Rupees _____ only)
 - (x) Licence Fee Rs. _____ (Rupees _____ only)
 - (xi) Amendment Fee Rs. _____ (Rupees _____ only)
 - (xii) Development Surcharge Rs. _____ (Rupees _____ only)
 - (xiii) Storage charges Rs. _____ (Rupees _____ only)
 - (xiv) Establishment charges Rs. _____ (Rupees _____ only)
 - (xv) Fines Rs. _____ (Rupees _____ only)
 - (xvi) Personal penalties Rs. _____ (Rupees _____ only)
 - (xvii) Other
 - i) Rs. _____ (Rupees _____ only)
 - ii) Rs. _____ (Rupees _____ only)
 - (xviii) Total Rs. _____ (Rupees _____ only)

6. Date of issue of notice under rule 138 . _____
7. Date of issue of notice under rule 139 . _____
8. Known properties of the defaulter
 - (i) Movable _____
 - (ii) Immovable _____
9. Name and designation of attachment officer . _____
10. Details of movable properties attached.
 - (i) _____
 - (ii) _____
 - (iii) _____
11. Date of proclamation of attachment of immovable properties _____
12. Details of immovable properties attached _____
 - (i) _____
 - (ii) _____
 - (iii) _____
13. Date of appointment of receiver, name of receiver and details of business or properties.
 - (i) _____
 - (ii) _____
14. Date of sale of properties and their details . _____
15. Amount of sale proceed or amount of profits alongwith mode of receipt. _____
16. Disposal of sale proceeds . _____
1. Date of recovery and details of Government dues show in column 5 recovered alongwith the manner of recovery. _____

Annexure III
(See rule 138 (1))

FORM OF NOTICE TO CUSTOMS, CENTRAL EXCISE AND SALES TAX AUTHORITIES

C.No.

Date:

Notice under sub-section (1) of section 202 of the Customs Act,, 1969 (IV of 1969).

Subject: _____

Whereas, Government dues amounting to Rs. _____ (Rupees _____ only), are outstanding against M/s _____ (CCI&E,s Import/Export Registration No. _____ and NTN No. _____) which they have failed to pay so far.

2. Now, therefore, in exercise of the powers conferred by sub-section (1) of section 202 of the Customs Act, 1969 (IV of 1969), I do hereby require, all Customs Central Excise and Sales Tax authorities, that with immediate effect and till further orders:-

- (a) to deduct the aforesaid amount from any money owing to the said M/s _____ which may be under the control of respective authorities; and
- (b) to recover the aforesaid amount by detaining and selling and goods belonging to said M/s _____ which come under the control of respective authorities.

3. The Government dues so recovered should be sent to the undersigned immediately.

Recovery Officer,

Seal _____

- To, (i) M/s _____ (defaulter)
(ii) M/s _____ (Clearing agent or representative)
(iii) All other concerned.

Annex IV
(See rule 139(1))

FORM OF NOTICE OF RECOVERY AND ATTACHMENT

C.No. _____ Date: _____

Notice for Recovery under sub-section (2) and (3) of section 202 of the Customs Act, 1969.

Subject: _____

Whereas Government dues amounting to Rs. _____ (Rupees _____ only) are recoverable from you (M/s _____) on account of _____;

2. And whereas you have failed to deposit the above said Government dues recoverable from you and no recovery could be made in terms of sub-section (1) of section 202 of the Customs Act, 1969 (IV of 1969);

3. And whereas it is believed that the outstanding Government dues cannot be recovered from you in the manner so far followed;

4. Now, therefore, you (M/s _____) are hereby served with this notice in terms of sub-section (2) of section 202 of the Customs Act, 1969 (IV of 1969), to pay the amount within fifteen days from the date of service of this notice, failing which following proceedings under sub-section (3) of section 202 of the Customs Act, 1969 (IV of 1969), will be initiated without any further notice:-

- (a) attachment and sale of immovable property; and
- (b) appointment of receiver for the management of the movable or immovable property.

5. You (M/s _____) are also directed not to directly or indirectly, sell mortgage, charge, lease or otherwise deal with all movable and immovable property belonging to you except with the permission of the undersigned.

6. You (M/s _____) are also informed that all your movable and immovable properties shall stand attached on the expiry of 15 days of the service of this notice.

7. You are also informed that the attached properties can be seized and sold under the Customs Recovery Rules, 2001 or a receiver can be appointed to manage them. To avoid such a situation it shall be in your own interest to pay the Government dues as early as possible.

(Name)
Recovery Officer

Seal _____

- To, (1) M/s _____
(2) M/s _____ (Agent) _____
(3) Other concerned) _____

Annex V
(See rule 151)

FORM OF WARRANT OF ATTACHMENT

C.No. _____

Date _____

Subject: _____

Whereas Mr. _____ (Designation _____), has been appointed as attachment officer in terms of Customs Rules, 2001, to attach the movable properties of M/s _____ for the recovery of outstanding Government dues amounting to Rs. _____ (Rupees _____ only), recoverable from the above mentioned defaulter.

Therefore, Mr. _____ (Designation _____), is hereby directed to seize the movable properties belonging to the defaulter while observing the provisions of the Customs 2001 save exceptions as provided under the above said Rules. He is also directed to report to the undersigned about the completion of attachment formalities as soon as these are completed.

Recovery Officer

Seal _____

- To, (i) The attachment officer _____
alongwith a copy to be served on the defaulter or his agent.
(ii) Notice Board.

³⁷[215-A. **Writing off of irrecoverable amount.**- (1) Subject to the provisions contained in the Customs Act, 1969 (IV of 1969), and after following the procedure in the rules under this chapter, the amount which may be payable by way of duty, surcharge, fee, service charges, fine or penalty or any other amount which is adjudged or payable under any bond, guarantee or other

instrument executed under this Act or the rules made thereunder, may be written off by the competent authority after recording reasons in writing subject to the following conditions, namely:-

- (i) the recovery officer appointed under the rules issues Irrecoverability Certificate that all the steps prescribed under this chapter to recover the arrears have been taken and the arrears could not be recovered; and
- (ii) there has not been any serious negligence on the part of some individual official or officer or officers which may possibly call for disciplinary action requiring the orders of any higher authority.

(2) The monetary limits for writing off irrecoverable arrears are as specified in the Schedule below, namely:-

SCHEDULE

Serial No.	MONETARY LIMIT	AUTHORITY TO WRITE OFF	PROCEDURE
(1)	(2)	(3)	(4)
1.	Upto Rs. One million.	Collector	The Collector may write off the arrears on the recommendation of the committee consisting of one Additional Collector and two Deputy Collectors.
2.	Rs. one million to 2.5 million.	Chief Collector	Chief Collector may write off the arrears on the specific recommendations of the concerned Collector.
3.	Rs.2.5 to 10 Million.	Collector with the approval of Member (Customs)	Arrears of more than 2.5 millions required to be written off shall be forwarded to the Board by the Collector clearly stating that all the requirements under the law and the rules have been completed, all possible efforts have been made and there is no lapse on the part of the officials/officers in this behalf
4.	More than Rs.10 million.	Collector with the approval of Chairman, CBR.	Arrears of more than Rs. 10 million required to be written off shall be forwarded to the Board by the Collector clearly stating that all the requirements under the law and the rules have been completed, all possible efforts have been made and there is no lapse on the part of the officials/officers in this behalf

(3) Consolidated statement regarding all sanctions to write off shall be communicated to the Board for bringing to notice any defect of system. Annual statement of all the amounts written off shall be submitted to the Accountant General for reconciliation.]

CHAPTER XII

EXPORTS

SUB CHAPTER (1)

THE DRAWBACK (SAME STATE GOODS)

216. Repayment of duty as drawback in respect of goods other than motor vehicles taken into use between their importation and subsequent exportation shall be made according to the period and the amount specified in the table below:

TABLE

Length of period between date of importation or clearance from bond, amount of duty to be paid as drawback as the case may be, and date of shipment for re-exportation.

S.No.	Period	Amount of duty.
(1)	(2)	(3)
(1)	Not more than 6 months	90% of the duty
(2)	Not more than 12 months	80% of the duty
(3)	More than 12 months but not more than 36 months	40% of the duty
(4)	More than 36 months but not more than 60 months	20% of the duty
(5)	More than 60 months	Nil

217. Where the importer so elects temporary import of construction machinery, imported for approved projects in Pakistan, may be allowed subject to the conditions that:-

- (a) the importer shall pay, 20% of the duty, taxes and surcharges involved at the time of clearance, and shall also furnish a bank guarantee, for an amount equivalent to 80% of the amount of customs duty, sales tax, surcharges involved, and additional surcharge at the rate of fourteen per cent per annum on the amount of guarantee, and the bank shall guarantee payment of full or part of the said amount and additional surcharge as and when demanded by the Collector of Customs;
- (b) in case the construction machinery is required to be retained for a further period, the importer shall, before the completion of each year from the date of importation, pay in cash further 1/5th of the duty, sales tax, surcharges and the additional surcharge on that amount from the date of guarantee and may get his guarantee reduced accordingly;
- (c) on completion of five years from the date of importation or on exportation of the machinery to the satisfaction of the Collector, the guarantee shall be discharged if no amount or additional surcharge remains payable by the party; and
- (d) if the goods are not exported to the satisfaction of the Collector, this shall constitute an offence in terms of clauses 10A and 11 of the Table given below sub-section (1) of section 156 of the Customs Act, 1969 (IV of 1969).

218. Repayment of duty as drawback in respect of motor vehicles taken into use between their importation and subsequent exportation shall be made according to the period and the amount specified in the Table below;

TABLE

<u>S.No.</u>	<u>Length of period between date of importation</u>	<u>Amount of duty to be paid as drawback</u>
	Or clearance from bond, as the case may be,	
(1)	and date of shipment for re-exportation.	
1.	Not more than 4 months	75% of the duty
2.	More than 4 months but not more than 8 months	60% of the duty
3.	More than 8 months but not more than 12 months.	50% of the duty
4.	More than 12 months but not more than 24 months.	25% of the duty
5.	More than 24 months but not more than 36 months.	10% of the duty
6.	More than 36 months.	Nil

219. No repayment of duty as drawback shall be made in respect of the following classes of goods when such goods have been taken into use between their importation and subsequent exportation, namely:-

- (i) chests imported to be used as containers for tea or rubber;
- (ii) exposed cinematography films; and
- (iii) articles of wearing apparel.

SUB –CHAPTER (2)

DUTY DRAWBACK (CLAIM PAYMENT).

220. Definitions.- In this sub-chapter, unless there is anything repugnant in the subject or context

- (a) "act" mean the Customs Act, 1969 (IV of 1969), and Federal Excise Act 2005;
- (b) "complete claim documents" means required documents for processing and sanctioning of duty drawback claims, namely:-
 - (i) application for export duty drawback declaring their category;
 - (ii) calculation sheet;
 - (iii) bank credit advice - In case of non-submission of bank credit advice, a bank guarantee equivalent to the duty-drawback shall be submitted in lieu thereof. In absence of either the bank credit advice or bank guarantee, attested copy of L C shall be submitted in case of exports made against letter of credit;
 - (iv) airways bill, Bill of Lading, Postal receipt or Cross Border Certificate;
 - (v) customs certified invoice;
 - (vi) packing list (if any);
 - (vii) photostate copy of Exchange Bulletin, or its authenticated copy, showing rate or rates prevailing on the day prior to the registration of the shipping bill;
 - (viii) quadruplicate copy of bill of export/shipping bill containing customs examination report and bearing complete postal address of exporter and National Tax Number;

- (ix) For payment through banks. Pre-receipted duty drawback proforma and undertaking, as per format Annex-A or Annex-B as laid down in State Bank's circular No. 76; and
- (x) For payments to be made through customs treasury. Proformas of rebate payment orders shall be submitted;
- (c) "Duty drawback" means a claim of refund of import duty, excise duty, as envisaged in clause (c) of section 21, sections 37, 39, 40 and 41 of the Customs Act, 1969, and Rule 12 and 12A of the Central Excise Rules, 1944;
- (d) "Exporter" includes a person who exports goods to any country including Export Processing Zones in Pakistan and files duty drawback claims, except for export to Afghanistan and through Afghanistan to Central Asian Republics;
- (e) "Exported goods" means exported items to any foreign country including Export Processing Zones in Pakistan except to Afghanistan via land route and through Afghanistan to Central Asian Republics; and
- (f) The words and expressions used and not defined herein shall have the meanings assigned to them in the Acts.

221. Processing and sanctioning of duty drawback claims.- (1) Claims of duty drawback shall be sanctioned by the Customs if the same are complete in all respect, on the basis of profiling of exporter as given below:-

I. Category "GOLD"

Following category of exporters shall be rated as category "gold" namely:-

(i) FOR LIMITED COMPANIES:

(a) Common Criteria:

- (1) Limited Companies having certified Books of Account for the last 18 months;
- (2) either certified accounts showing amount of export or a separate statement by the concerned Chartered Accountant firm regarding amounts of export sales for the period in clause (1) above;
- (3) bank certificate for the last three years regarding export performance; and
- (4) payment of duty drawback through Bank or by crossed cheque encashable in any of the bank branches issuing the certificate at clause (3) above.

(b) Specific Exporter Profile: Scrutiny of the past one year's duty drawback claim payments indicating ninety per cent claim acceptance in terms of value.

(ii) FOR EXPORTERS OTHER THAN LIMITED COMPANIES

(a) Common Criteria:

- (1) export registration of 3 years or more;
- (2) bank certificate confirming availability of loan credit limit equal to not less than four times the value of an individual claim to be sanctioned;

- (3) bank certificate for the last 3 years regarding export performance; and
 - (4) payment of duty drawback through Bank or by crossed cheque encashable in any of the branches issuing the certificate at clause (2) or (3) above.
- (b) Specific Exporter Profile.- Scrutiny or audit of the past one year's duty drawback claim payments indicating at least ninety percent claim acceptance in terms of value.

II. Category "SILVER"

Following category of exporters shall be rated as category "Silver" namely:-

- (a) Common Criteria
 - (1) new Enterprises - Exporters having registration with Export Promotion Bureau of less than 3 years but with at least one year's valid registration;
 - (2) bank certificate for export performance since the date of export registration;
 - (3) verification by the Collectorate (through Fax, E.Mail, post courier or person) of bank certificate mentioned at clause (2) above, within the period of fifteen days. Collector shall ensure that verification from the bank is completed within fifteen days;
 - (4) bank certificate for loan limit indicating credit limit being not less than four times the amount of claim (certificate to be verified, by the Collectorate, from the respective bank branch within the said limitation period of fifteen days), Collector shall ensure that bank confirmation is obtained within the said time frame of fifteen days); and
 - (5) payment of duty drawback through bank or by crossed cheque encashable in any of the branches issuing the certificate at clause (2) or (4) above.

Specific Exporter Profile.- Scrutiny of past one year's duty drawback claim payments or the claims actually filed during the year indicating ninety per cent claim acceptance level by value.

III. Category "OTHERS".- Following class of exporters shall be rated as category "OTHERS", namely:-

- (a) Persons not falling under categories "GOLD" and "SILVER";
- (b) Person disqualified in category "GOLD" or category "SILVER" shall be downgraded to category "OTHER", directly if claims acceptance levels under audit are less than ninety per cent or forged document are submitted. Once an exporter is down-graded, he cannot be up-graded for at least eighteen months and will only be considered by the Collector, if he is satisfied that during this period, the exporter has met the requirements of respective category for continuous period of eighteen months;
- (c) persons involved in a prosecution case under the Customs Act, 1969 (IV of 1969), or Central Excise laws or any other tax law shall be rated in

category "OTHER" even if they fulfill rating criteria for "GOLD" or "SILVER"; and

- (d) if the Directorate General of Inspection and Internal Audit establishes claim payment below ninety per cent level in post-payment audit, the exporter shall be classified in category "Others".

222. Time frame for payment of duty drawback.- (1) All exporters falling under category "GOLD" shall be allowed duty drawback within seventy two hours from the date of receipt of requisite complete claim documents.

(2) Exporters falling under category "SILVER" shall be allowed duty drawback within fifteen days from the date of receipt of requisite complete claim documents.

(3) The refund claims of exporters falling under category "OTHER" shall be sanctioned only after thorough scrutiny and verification.

(4) Notwithstanding anything contained in sub rules (1), (2) and (3), if the exporter so opts, 70% of the sanctioned amount shall be paid within twenty-four hours subject to submission of complete claim documents as defined in clause (b) of rule 2 of the rules and the rest 30% shall be paid within thirty days after thorough scrutiny and verification.

223. Review of category.- (1) If a person in a lower category improves whether on the basis of audit or on the basis of aging, or on the basis of other prescribed criteria, his category-rating shall be upgraded accordingly after a review by the Collector on the basis of recommendation of a Committee comprising of representative of Export Promotion Bureau, Collectorate in which the exporter is registered, Chamber of Jurisdiction of exporter's business and a representative of the relevant Export Association of which the exporter is a member:

Provided that the review of category of an exporter for the purposes of up-gradation shall be done only once in six months subject to completion of the period of eighteen months in a particular category.

(2) The Review Committee shall meet every month to review the category:-

- (a) on a reference from any organization for downgrading of rating or category of any exporter; and
- (b) on a references from any exporter for up-gradation of his rated category.

224. Monthly reporting.- The disposal of duty drawback claims shall be reported by the Collector monthly to the Chief (DDS) CBR and Directorate General of Research and Statistics of the Central Board of Revenue, giving the details of disposal for each category and pendency, if any, along with reasons thereof, by the 5th of each month for each preceding month.

SUB CHAPTER (3)

EXPORT PROCESSING ZONE.

225. Definitions.- In this sub-chapter, unless there is anything repugnant in the subject or context,-

- (a) "Authority" means the Export Processing Zones Authority established under the Ordinance;
- (b) "Collector of Customs", in relation to a Zone, means the Collector of Customs, in whose jurisdiction such Zone is established:

- (c) “import”, in relation to a Zone, means import from abroad and includes goods introduced into a Zone from the Tariff Area;
- (d) “investor” and “industrial-undertaking” shall have the same meaning as are, respectively, assigned to them in the Ordinance;
- (e) “Ordinance” means the Export Processing Zones Authority Ordinance, 1980(IV of 1980);
- (f) “Tariff Area” means any area in Pakistan outside the limit of a Zone; and
- (g) “Zone” means such area as is declared by the Federal Government to be a Zone under the Ordinance.

226. Import of goods into the Zones.- (1) subject to sub-rules (7)and(8), any goods can be imported into the Zones from abroad or from the Tariff Area.

(2) A separate bill of entry in respect of goods imported for a Zone along with other documents showing details of the goods as required under the Act and the Rules made thereunder shall be presented to the Customs authorities for assessment and clearance.

(3) Goods imported into a Zone shall be assessed in accordance with the existing procedure.

(4) The exemption granted under Board’s Notification No. SRO. 881(I)/80, dated the 23rd August, 1980 shall, be applicable to machinery, equipment, materials to be used solely within the limits of a Zone and goods imported into the Zone for warehousing purposes:

Provided that Investors in Export Processing Zones shall be allowed to dispose off their machinery in tariff area after three years from date of filing of the bill of entry of its import subject to import policy order and payment of duties and taxes.

(5) An investor or his licensed clearing agent duly approved and authorised by the Authority shall carry out necessary formalities regarding Customs clearance.

(6) All goods so cleared shall be secured and forwarded to the Zone under Customs supervision, a pass shall be sent with the goods specifying the name of the importer and the clearing agent, if any, number of vehicle, description and quantity of goods with the marks and numbers and contents thereof and, on receipt of the goods in the Zone, the officer of Customs allowing the goods to enter the Zone shall retain the pass.

(7) Admission of goods imported for a Zone shall not be refused except when the goods are liable to restrictions or prohibitions imposed on the grounds of public morality or order, public security hygiene or health or for veterinary or phyto-pathological considerations, or relating to the protection of patents, trade marks or copy-rights.

(8) Hazardous goods may be allowed to be admitted to a Zone only when an area specially designed for its storage is made available within the Zone.

(9) Goods admitted to a Zone may remain there for such period as may be prescribed by the Authority.

³⁵[(10)(a) Import of vehicles shall be allowed without payment of customs-duty and other taxes as per the entitlements given in the table below, namely:-

TABLE		
S. No.	Quantum of investment in EPZ	Vehicles allowed
(1)	(2)	(3)
1.	US\$ 10.00 million or more upto US \$ 25 million;	03
2.	more than US \$ 25 Million but less than US \$ 50 Million;	05

3.	equal to or more than US \$ 50 Million but less than US \$ 75 Million;	10
4.	equal to or more than US \$ 75 Million but less than US \$ 100 Million;	15
5.	equal to or more than US \$ 100 Million but less than US \$ 125 Million; and	20
6.	equal to or more than US\$ 125 Million,	25

(b) subject to a maximum of one motor car of up to 1600 c.c within the number of vehicles allowed and shall be further subject to the verification of the amount of investment and completion of the project within a time period of three years by the Export Processing Zone Authority.]

(10) Units employing upto 25 workers will be allowed to import or purchase one coaster while units employing more than 25 will be allowed to import or purchase a bus upto 50 seats. Similarly, units with turnover of US \$ 5.00 million or more per annum will be allowed to import or purchase one cargo vehicle or truck;.]

227. Introduction of goods into the Zones from Tariff Area.- (1) Goods from the Tariff Area required for further processing in a Zone shall be admitted after completion of export formalities which are normally observed for export out of the country.

(2) Goods which are entitled to exemption or repayment of Customs-duties and sales tax on exportation shall qualify for such exemption or repayment immediately after these have been admitted into a Zone in accordance with the provisions of the Board's Notification No. S.R.O..882(I)/80, dated 23rd August, 1980.

228. Export of goods from the Zones .- (1) Any goods removed from a Zone for exportation shall be exported under the export procedure as laid down in the Act and the rules made thereunder ¹¹[...]

(2) Goods cleared for export shall be forwarded to the exporting station under Customs supervision, a pass shall be sent with the goods , specifying the name of the Exporter and the clearing agent , if any, number of vehicles, description and quantity of goods with the marks and numbers and , on receipt of the goods at the exporting station , the officer of Customs allowing the export of goods shall retain the pass.

(3) All Customs formalities regarding removal of goods from the Tariff Area shall be completed at the main Customs Check Post or any place within the Zone approved for this purpose by the Collector of Customs.

(4) Export Processing Zones manufacturers shall be treated at par with the bonded manufacturers in tariff area.

¹¹[(5) The units established in the Export Processing Zones ^{23A}[excluding M/s. al-Tuwairqi Steel Mills Karachi]shall export only upto twenty per cent of their total production ot tariff areas in Pakistan while eighty per cent shall be exported to other countries.]

³¹ [S.No.	Name of Unit	Maximum level of Export to tariff area.
(1)	(2)	(3)
1.	M/s Al-Tuwairqi Steel Mills, Karachi	100% of the production
2.	M/s. M/s. Filling & packing Material manufacturing Company (FIPCO),	50% of the production.]

	Karachi	
⁴⁵ [3.	M/s. MRDL Saindak	100% of the production of magnetite concentrate to Pakistan Steel]
⁴⁷ [4.	Units established in the Export Processing Zone, Gawadar	50% of the production.]

229. Removal of goods from the Zone to Tariff Area.- (1) Removal of imported raw materials, imported goods in the same state and goods produced by investors in a Zone to Tariff

Area for home consumption may be allowed subject to the import restrictions and formalities applicable to imports from abroad, customs-duties and other taxes levied on imports into Tariff Area from the Zone shall be the same as duties and taxes levied on similar imports from abroad.

(2) Any goods permitted by the aforesaid authority for entry into the Tariff Area under sub-rule (I) may be taken out of the Zone after fulfilling all the requirements prescribed under the Act and the Rules made thereunder for the direct import from abroad into the Tariff Area.

(3) The point in time to be taken into consideration for the purpose of determination of value and the rate of duties and other taxes applicable on goods removed for home consumption shall be determined in accordance with provisions of the Act and the Rules made thereunder.

(4) The goods produced in a zone and removed to Tariff Area for home consumption shall be chargeable to customs-duties in the state in which they enter the Tariff Area.

Explanation. - The normal value of the goods manufactured in the E.P.Z., on entry into the Tariff Area and vice versa shall be assessed as per the provisions of section 25 of the Customs Act, 1969.

230. Subcontracting for units of the Tariff Area.- Units operating in a Zone shall be allowed to undertake subcontracting for units of the tariff area subject to payment of duty and taxes on value addition only and sales tax if chargeable on the value of supply with the prior permission of the Collector of Customs on such conditions, restrictions and limitations as may be prescribed by the Collector or as otherwise provided in the Act or the Rules made thereunder:

Provided that in case of chargeability of central excise duty or sales tax, shall be collected in the same manner and time as if it were duty of customs payable under the Customs Act, 1969 (IV of 1969).

231. Destruction .- Any goods admitted to a Zone on having been rendered unfit for consumption may be allowed to be destroyed or rendered commercially value-less by an officer of Customs not below the rank of an Assistant Collector of Customs in such manner as may be prescribed by the Collector of Customs:

Provided that manufacturer in Export Processing Zone is allowed to remove @ 3% of the total value of export, the defective 'B' grade goods, waste, used packing materials, empty drums and cartons generated or produced in the Zone to tariff area on payment of duties and taxes.

232. Unaccounted goods.- If any importer fails to give proper account of the imported goods to the satisfaction of an officer of Customs not below the rank of an Assistant Collector of Customs, the importer shall pay on demand an amount equal to the duties and taxes leviable thereon and shall also be liable to pay penalties imposed for such violation under the Act and the rules made thereunder.

233. Remission of duties.- Subject to the satisfaction of the Collector of Customs, the duties and other taxes, if any, may be remitted in full or in part, as the case may be, in the following cases, namely:-

- (i) when any goods are damaged or destroyed by unavoidable circumstances or causes beyond the control of the importer or the owner;
- (ii) when the waste or refuse of the goods is destroyed in accordance with rules 231; and
- (iii) when goods imported are bona fide samples for study, testing or design.

234. Restriction on removal of goods from the Zones.- No goods shall be taken out from any Zone except as provided in rules 228, 229, 230 and 231, or for transfer to another Zone or to a customs manufacturing bond in a tariff area or for subcontracting with the prior permission of the Collector of Customs on such conditions, restriction and Limitation as may be prescribed by him or as otherwise provided in the Act or the rules made thereunder.

235. Transfer of ownership .- Transfer of ownership of goods admitted to a Zone may be allowed:

Provided that retail sale of such goods shall not be allowed ⁴⁶[:]

⁴⁶[Provided further that exporters from tariff area may be allowed to purchase goods from within the units in the Zone to be exported to foreign destination directly from Export Processing Zone under the supervision and seal of Export Processing Zone and Customs authorities duly escorted by Customs fulfilling all the related formalities

236. Security of the Zones.- (1) Each Zone shall be delimited and bounded with secured boundary fencing and suitable check posts may be established after approval of the Collector of Customs.

(2) The construction of the check post shall be carried out by the Authority in accordance with the layout plan approved by the Collector of Customs.

(3) The Collector of Customs may impose restrictions on means of access to a Zone and establish the hours of business. The Collector of Customs may keep the means of access to a Zone under permanent or intermittent supervision, and make spot checks on the goods introduced into the Zone to ensure that these are subjected to only authorized operations and to see that no unauthorized goods have been introduced.

SUB -CHAPTER 4

Omitted

SUB-CHAPTER 5

RELEASE OF RAW HIDES FOR MANUFACTURE OF EXPORTABLE GOODS.

264. In this sub-chapter unless there is anything repugnant in the subject or context the term 'Raw Hides' includes the following namely:-

- (i) Raw and pickled hides and skins;
- (ii) wet blue hides and skins;
- (iii) finished leather; and
- (iv) accessories, components and trimmings for leather manufacturers.

265. The Collector of Customs may, on the application of an importer of dutiable goods, hereinafter referred to as raw materials, who intends to use the raw materials in the manufacture of goods which are wholly meant for export and makes a declaration to that effect, allow the importer to clear the raw materials, without payment of duty, under bond to a factory which is a private warehouse licensed under the Customs Act, 1969 (IV of 1969).

266. (1) Before removal of raw materials for manufacture, the importer shall apply to the Collector within whose jurisdiction the manufacturing bond is located with a Master Specimen Card which should show specimens of all the imported items with complete details of the bill of entry: Before exporting the finished product the same importer shall apply and get a copy of a certified Analysis Card which shall show the quantity of raw materials required for the manufacture of a unit of the goods meant for export; Input, output ratio and wastages, however, shall be mentioned on the analysis card.

(2) The Collector concerned shall retain one copy of the certified analysis card and hand over one such copy to the importer to be produced by him at the time of export clearance of finished goods, and one such copy of certified analysis card is also to be given to,-

- (a) the export station for retention in the export section thereof for the purpose of comparison with the manufactured goods at the time of their export; and
- (b) the officer-in-charge of the warehouse on the factory premises.

267. The raw materials cleared under rule 265 shall be used only for the manufacture of goods for export in bond under Customs supervision.

268. (1) An importer who desires to clear any raw material under rule 1 shall apply to the Collector within whose jurisdiction the manufacturing unit is located, and the quantitative control ensuring re-export be carried out in terms of value-added goods such as finished leather or leather manufactures, as the case may be.

(2) The importer shall declare separately in the customs into-bond bill of entry the exact quantity and value of the raw materials specifically imported or allocated for the manufacture of goods in bond under Customs supervision.

(3) The importer shall consume the raw materials imported under rule 264, within a period of two years and those supplied free of cost or imported on credit shall be consumed within three years from the date of admission of such raw materials in the factory.

269. Before allowing clearance of any raw material under rule 264, the Customs authorities shall take a note of the raw materials declared under sub-rule (2) of rule 268 and endorse the relative invoices and the bill of entry with the words, "FOR MANUFACTURE IN BOND" in capital letters.

270. After the requirement of rules 265, 268 and 269 have been duly complied with and the importer has executed a bond of an amount equal to twice the amount of the duty and taxes chargeable on the raw materials imported by him on such terms and conditions as may be specified by the Collector of Customs, the Collector shall allow clearance of the raw materials and their removal under Customs supervision to the importer's factory which is a private warehouse licensed under the Customs Act, 1969 (IV of 1969).

271. (1) Any wastage or defective goods shall, at the option of the importer, be removed to a place set apart or destroyed under Customs supervision or cleared for home-consumption on payment of the duties and taxes payable in respect of the raw materials.

(2) An importer who desires to re-export raw materials imported for manufacture of goods under this sub-chapter shall re-export the same within the period specified in sub-rule (3) of rule 274.

272. The importer shall maintain proper accounts of the imports, production, export and wastages of the raw materials and finished goods to the satisfaction of the Collector of Customs in separate parts of a register in the following form or in such other form as the Central Board of Revenue may direct, namely:-

PART I

(Materials in bond)

Vessel's name.

- (i) IGM No. and date.
- (ii) No. of bill of entry and date.
- (iii) Description of materials.
- (iv) Quantity received.
- (v) Value and amount of duties and taxes.
- (vii) No. of packages received.

Date of receipt.

Officer's signature and date.

PART II

(In production)

- (i) Quantity issued for manufacture.
- (ii) Quantity of the goods manufactured.
- (iii) Quantity of goods manufactured for export.
- (iv) No. of cases packed, sealed and stored in the finished goods in bond for export.
- (v) Quantity of each case for export and case No.
- (vi) Quantity of goods found defective.
- (vii) Quantity of wastage fit to be destroyed.
- (viii) Officer's signature and date.

PART III

(Finished goods in bond)

- (i) No. of cases transferred in the finished goods in bond.
- (ii) Quantity of goods in each case and case No.
- (iii) Quantity of goods shipped.
- (iv) Reference No. of shipping documents.
- (v) Quantity in goods for export in balance in bond.
- (vi) Officer's signature and date.

PART IV

(Wastage and defective products)

- (i) Quantity of goods found defective on manufacture.
- (ii) Quantity of raw materials related to the goods found defective.
- (iii) Amount of duties and taxes paid.
- (iv) Ex-bond for home-consumption bill of entry No. and date.
- (v) Quantity of wastages destroyed.

(vi) Officer' signature and date.

273. The importer shall bear the cost of the Customs staff posted at his bonded premises as Bond Officers as well as for those posted for examination and transport of the export goods at the examination sheds at the wharf or airport:

Provided that, the customs staff shall not be posted for transport of the export goods to the examination at the ports or airports for the consignments the value of which is less than one hundred thousand rupees.

274. The importer shall enter into a general bond, to be prescribed by the Collector of Customs, binding himself:-

- (i) to provide such officer all facilities as may be required by the Collector of Customs at his bonded premises;
- (ii) to observe rules, procedure and instructions that may be prescribed in respect of manufacture of the goods in bond;
- (iii) to maintain detailed accounts in different parts of the register mentioned in rule 272 and to keep the register and the relevant documents open to Customs inspection on demand;
- (iv) to pay on demand all duties and taxes together with surcharge at 7 per cent per annum from the date of importation in respect of raw materials which are used otherwise than for the manufacture of goods for export in bond and which are not accounted for to the satisfaction of the Collector of Customs and to pay any penalties imposed by the Collector for violation of this sub-chapter or the Customs Act, 1969;
- (v) to pay the cost of Customs staff posted at the bonded premises from month to month within a week's time from the date of demand thereof by the Collector of Customs; and
- (vi) to abide by such further conditions imposed by the Collector of Customs as may be necessary for purposes of identification and accounting of the raw materials used in the manufacture of finished goods;

275. 1. the bond under which a particular consignment is cleared shall be discharged when the goods manufactured in bond related to that consignment are shipped and duties and taxes, if any, are paid on all related wastages and remnants cleared for home consumption; and

2. the bill of export related to the export of the goods manufactured in bond shall be endorsed by the words "MANUFACTURED IN BOND" in capital letters.

276. No more than 5 per cent in terms of quantity of the raw materials shall be allowed to account for wastage or defective manufacture and the duties and taxes shall be paid in respect of any wastages or defective goods cleared for home consumption and in case of leather manufacture, leather trimmings and cuttings shall be determined by the Collector of Customs as wastage or part of consumption as decided by him in the certified analysis card.

277. The production and shipment reports, the register maintained under rule 272 and the relevant documents shall be audited after the end of each half year by the Officers of the Audit Organization of the Custom House and a certificate to the effect that the accounts are in order shall be submitted by the Auditor of the Custom House in the first week of the month following the half year of which the accounts have been audited.

278. The repayment of duties shall be allowed on export of manufactured goods on account of other duty paid inputs like tanning and dyeing materials, colours, pigments, linings, buttons and other accessories etc. as given in the specified notification issued by the Central Board of Revenue for the purpose.

Annex-A

SPECIMEN OF CERTIFIED ANALYSIS CARD FOR FINISHED LEATHER AND LEATHER MANUFACTURES
(For Import of Raw, Pickled, or Wet Blue Leather)

Input

_____Skins _____Hides, _____Sq.Ft. of Raw pickled or Wet Blue vide Bill of Entry No. _____ Dated _____.

Output

(a) *Finished Leather:*

_____Skins _____Hides/ _____Sq. Ft. of Finished Leather or

(b) *Leather Manufactures:*

Style _____
 Consumption _____ Sq. Ft. Per Unit/ _____Skins _____Hides Per Unit.

Wastage

Annex - B

SPECIMEN OF CERTIFIED ANALYSIS CARD FOR LEATHER MANUFACTURES
(For Import of Finished Leather)

Input

_____Skins and Hides _____Sq. Ft. of Finished Leather

Vide Bill of entry No. _____ Dated _____

Output

Style Number _____

Consumption

-----Number of Skins/Hides Per Unit.

Or

-----Sq. Ft. Per Unit.

Wastage

Annex C

SPECIMEN OF CERTIFIED ANALYSIS CARD FOR LEATHER MANUFACTURES
(For Import of Accessories)

 Details of Accessories

Name of Styles/Models

Style A Style B Style C Style D Style E Style F Style G

Buttons

Zippers
2 Side stitching
Tape
Fusing
Stopper
Cord Ends
Lining
Manger Loops
Fur
Logo Tags
Eyelets
Rivets
Bicycles
D Tags
E Wastage

SUB CHAPTER 6

Omitted

“SUB-CHAPTER 7

DUTY AND TAX REMISSION FOR EXPORTS

296. Definitions.– (1) In this sub-Chapter, unless there is anything repugnant in the subject or context,–

- (a) “acquisition” means import or purchase of foreign origin goods including banned or restricted items within the scope and extent of this sub-chapter or procurement of locally manufactured goods and taxable or excisable services covered under this sub-Chapter provided that acquisition of banned or restricted items shall be subject to prior permission from the Ministry of Commerce;
- (b) “Act” means the Customs Act, 1969 (IV of 1969), the ⁴⁶[Federal Excise Act 2005] and the Sales Tax Act, 1990;
- (c) “Appendix” means an Appendix to this sub-Chapter;
- (d) “DTRE” means duty and tax remission for exports;
- (e) “DTRE applicant” means a person who files an application in the form set out in Appendix I for grant of facilities under this sub-Chapter;
- (f) “DTRE user” means a person who has been approved for availing facilities under this sub-chapter by the concerned Regulatory Collector;

- ³²[(ff) engineering goods” includes goods classified under Chapter 72 to Chapter 96 of the First Schedule of Customs Act, 1969 or as approved by the Engineering Development Board (EDB),]
- (g) “export” includes supply of goods,—
- (i) by an indirect exporter to a direct exporter;
 - (ii) against international tenders;
 - (iii) to projects or sectors entitled to import or purchase such goods free of duties and taxes; and
 - (iv) to export processing zones;
- (h) “indirect exporter” means a person who has a firm contract or export purchase order from a direct exporter for the manufacture and supply of goods to such exporter;
- (i) “input goods” means goods and includes services eligible for acquisition and also includes,—
- (a) trims and accessories;
 - (b) electricity and gas on which sales tax has been paid; and
 - (c) furnace or diesel oil for the generation of electricity used or consumed in the manufacture of output goods for export under this sub-chapter;
- (j) “import” includes purchase of input goods from export processing zone or from a private or public bonded warehouse including manufacturing bond but excluding diplomatic bond;
- (k) “Ordinance” means the Income Tax Ordinance, 2001 (XLIX of 2001);
- (l) “Pakistan Customs Computerized System (PACCS)” means the Customs Computerized System as defined in clause (ia) of section 2 of the Customs Act, 1969 (IV of 1969);
- (m) “Regulatory Collector” means the Collector of ⁴⁶[Customs] in whose jurisdiction the DTRE applicant ⁴⁶[is]registered under the Sales Tax Act, 1990; and
- (n) ³²[utilization period” means the period commencing from the date of approval of DTRE application till the date of export of output goods under this sub-Chapter]
- (2) The words and expressions used but not defined in sub-rule (1) shall have the meaning assigned to them in the Act or, as the case may be, the Ordinance.

297. Scope of DTRE facility.— (1) The DTRE facility under this sub-Chapter shall be available to,

- (a) the persons registered under the Sales Tax Act, 1990, as exporters;
 - (b) the persons who make value-addition in the manufacture and export of goods in accordance with the prevalent value-addition of the relevant industry;
 - (c) those who act or intend to act as contracted vendors of foreign manufacturers or foreign buyers; and
 - (d) commercial exporters engaged in the purchase and export of goods in same state either after packing or otherwise.
- (2) The DTRE facility under this sub-Chapter shall not be admissible to,—
- (a) pure terephthalic acid (PTA),^{27&32}[omitted], raw sugar and cooking oil or vegetable ghee or their raw materials; and
 - (b) the goods which are banned or restricted under the prevalent Import and Export Policy Orders on account of national security, public health and cultural, moral or religious considerations.

298. Application for DTRE approval. — (1) A DTRE applicant who intends to obtain DTRE approval under this sub-Chapter on the basis of specific export or supply contract or order shall apply to the Regulatory Collector in the form set out in Appendix I over the web through PACCS.

(2) A direct exporter or commercial exporter may obtain advance DTRE approval on the basis of his past export performance for the general class of export products corresponding to the Harmonized System Code and he shall be entitled to acquire input goods to meet his future export-related production requirements for a period of twelve months as substantiated on the basis of bills of export or E Forms duly countersigned by the State Bank of Pakistan or sales tax returns stretching over a period of previous twenty-four months.

(3) An indirect exporter who is not currently in possession of any supply order but has been manufacturing and supplying goods to direct or commercial exporter either under DTRE scheme or otherwise may obtain advance DTRE approval on the basis of such past supplies of general class of export products corresponding to the Harmonized System Code for the acquisition of input goods to meet his production and supply requirements for the next twelve months.

(4) An indirect exporter who is in possession of more than one firm supply contract or purchase order from a direct exporter or a commercial exporter may seek consolidated DTRE approval for all such contracts or orders.

299. Input-output ratios and wastages.- (1) In case of goods other than same-state goods, the input-output ratios and wastages under this sub-chapter shall be declared by the applicant as per Appendix I.

(2) Tags and printed materials supplied by a foreign supplier without involvement of foreign exchange from Pakistan shall be allowed to be imported without any quantitative restriction for the purpose of this sub-Chapter.

³²(3) The Regulatory Collector may, upon receipt of an application under this sub-Chapter, refer such application to Input Output Coefficient Organization (IOCO) for determination of input-output ratios and wastages, except an application in respect of engineering goods, which shall be referred to EDB, before granting DTRE approval.

(4) IOCO or, as the case may be, EDB upon receipt of a reference from the Regulatory Collector, shall determine input-output ratios and wastages, as deemed appropriate, and forward their findings to the Regulatory Collector within a period of thirty days or such shorter period as may be specified by the Regulatory Collector in any specific case. If IOCO or, as the case may be, EDB fail to forward their findings to the Regulatory Collector within the prescribed period, the input-output ratios and wastages, as determined by the Regulatory Collector, shall become final:

Provided that the Regulatory Collector may grant provisional DTRE approval pending receipt of response from IOCO or EDB, as the case may be, in this behalf, and subject to adjustments accordingly on receipt of final determination by IOCO or EDB, as the case may be.”;

300. Grant of DTRE approval. - (1) On the basis of DTRE application, a Regulatory Collector, if he is satisfied with the bona fides of the DTRE applicant, shall grant DTRE approval and each such approval shall be fed into PACCS over the web in the format as given in Appendix II.

(2) The amounts suspended by the Regulatory Collector in respect of leviable customs-duties, excise duty, sales tax and withholding tax shall be secured against,—

- (a) indemnity bond along with the post-dated cheque from a direct and indirect exporter;
- (b) bank guarantee from a commercial exporter; and
- (c) corporate guarantee from exporters in the corporate sector.

(3) The Regulatory Collector may, at the time of granting DTRE approval,—

- ³²(a) verify the manufacturing facility of DTRE applicant through inspection and determine the production capacity of such facility by physical survey, in addition to

verifying the business turnover from the sales tax profile or other available records of such DTRE applicant to ensure that quantity of the input goods applied for commensurates with the actual production and business capacity of such applicant;; and]

- (b) consult the records of Input-Output Coefficient Organization for identical or similar output goods if available to ensure that the input-output ratios and wastages as claimed by the DTRE applicant are as per industry standards.

(4) Where an existing DTRE approval does not cater to the quantitative or other requirements of a contract or supply order due to any valid reasons, the Regulatory Collector may suitably amend the existing DTRE approval.

(5) Where an exporter proves to the satisfaction of the Regulatory Collector that export under a separate contract can not be arranged out of his regular production due to valid reasons, past export performance as well as contract-based DTRE approval may be granted concurrently for the output goods of the same or different description.

(6) Where the indirect exporter is granted DTRE approval on the basis of contract or order entered with a direct exporter or commercial exporter, the entitlement of the direct exporter or commercial exporter to duty suspension under this sub-chapter in respect of his export contract or order with a foreign buyer shall proportionately be reduced to the extent of entitlement of the indirect exporter.

(7) No DTRE application shall be rejected without affording opportunity of being heard to the DTRE applicant.

301. Amendment, suspension or cancellation of DTRE approval. – (1) A DTRE- user may apply to a Regulatory Collector for amendment in the previous approval or for its cancellation and each such request shall be decided within ten days of receipt thereof and fed into PACCS as per Appendix II.

(2) No request for amendment in the existing DTRE approval shall be rejected and no DTRE approval shall be cancelled without affording to the DTRE applicant or the DTRE- user an opportunity of showing cause in writing and being heard.

(3) The Regulatory Collector may, on his own or otherwise, suspend any DTRE approval pending his decision to cancel such approval and each such suspension shall be fed into PACCS as per Appendix II.

(4) The Collector may, in addition to any other action under the law, require the input goods already acquired or output goods produced under the suspended or cancelled DTRE approval to be dealt with in such manner as he may deem appropriate.

302. Acquisition of duty free input goods.- (1) A DTRE user shall be entitled to acquire input goods without payment of customs duty, excise duty, sales tax or withholding tax in accordance with his DTRE approval, and all such acquisitions shall be fed into PACCS in the following manner, namely:–

- (a) if imported, these shall be fed into PACCS as per Appendix-IV by the Collectorate through which such input goods have been cleared; and
- (b) local input goods shall be reported by the DTRE user to the Regulatory Collector for feeding into PACCS as per Appendix IV.

(2) The input goods manufactured or produced in excisable premises shall be supplied against a valid document prescribed under the Federal Excise Act 2005, or the rules made thereunder.

(3) The Regulatory Collector may allow a DTRE user to utilize his duty and tax-free acquired input goods for his new approval if his previous DTRE approval has been cancelled due to pre-mature termination or cancellation of the export or supply contract of such input goods have been rendered surplus for any valid reason and each such approval shall be fed by the Collector into PACCS as per Appendix II.

³²[**302A. Drawal of samples.**- Samples of imported input goods and output goods meant for export shall be drawn at the time of import and export, respectively in the presence of Assistant Collector or Deputy Collector, incharge of concerned Customs station, which shall be signed by such Assistant Collector or Deputy Collector and DTRE approval number and date shall be endorsed thereon. The Assistant Collector or Deputy Collector incharge of concerned Customs station, shall inform the Regulatory Collector about the cases where description or other material particulars in respect of imported input goods or output goods meant for export are different from that declared in Appendix-I and may proceed against the DTRE user in accordance with law]:

⁴⁴[“Provided in cases of high value or heavy machinery compo or items where drawal of sample is not feasible, in lieu of such drawal of samples, the Assistant Collector or Deputy Collector in charge of Customs import station or, as the case may be, Customs export station shall –

- (a) examine all such consignments and ascertain copies of literature which may comprise catalogues, manuals, brochures, product information leaflets etc. which reasonably explain the specifications of goods for import, or as the case may be, export, under DTRE. Such literature shall bear signature and stamp of DTRE user alongwith particulars such as user’s name, DTRE approval number and date, GD number and date, etc.
- (b) sign such literature and endorse the same to the relevant Regulatory Collectorate, the Customs import station, or as the case may be , the Customs export station and the DTRE user; and
- (c) before allowing release of consignments for export under the DTRE facility, compare literature of the imported raw materials, received from relevant Customs import station with the certified ones provided by the DTRE user for finished goods in order to satisfy himself that the finished goods have been manufactured or produced using such imported raw materials and endorse the same in the examination report and in case of any discrepancy in description or other material particulars therein, he shall immediately inform the Regulatory Collector about such cases and proceed against the DTRE user in accordance with law.]

303. Acquisition of duty paid input goods.– A DTRE user shall be entitled to claim duty drawback on acquisition of duty paid input goods subject to the applicable duty drawback notification only after full discharge of the liabilities and obligations under this sub-chapter:

Provided that where a person is already in possession of stocks of duty-paid input goods, he may declare at the time of seeking approval and use such stocks for the purpose of this rule:

Provided further that in no case the quantity of input goods on which a DTRE user is entitled to draw back under this rule, shall exceed 20% of the value of his DTRE approval.

304. Acquisition of locally manufactured input goods.– (1) A DTRE user shall be entitled to procure without payment of sales tax locally manufactured input goods and duty drawback shall be admissible in respect of duty paid input goods used in the manufacture of such goods at the rate given in the relevant duty drawback notification.

(2) Where a registered person supplies goods to a DTRE user, he shall issue a zero-rated invoice under section 23 of the Sales Tax Act, 1990, mentioning the number and date of DTRE approval of the buyer.

305. Utilization of input goods.– The input goods acquired under this sub-chapter shall be utilized in the manufacture and export of output goods within ³²[twenty-four months from the date of approval of DTRE application:]

Provided that the said period may be extended by the Board in cases of exceptional circumstances.

306. Export of manufactured goods.— A bill of export or goods declaration filed for the export of a DTRE consignment under this sub-chapter shall contain the DTRE approval number and shall be subject to all formalities for other declarations or endorsements, if any, and the procedure in respect of processing and examination of export goods, for the time being in force, shall be observed and on export of such goods the respective Collectorate of Customs shall feed the requisite information into PACCS against the DTRE approval number as per Appendix IV:

Provided that no bill of export or goods declaration shall be filed for supply of goods against international tenders or to exempt projects or sectors in Pakistan:

Provided further that supplies against international tenders or to exempt projects or sectors in Pakistan or from indirect exporter to direct exporter shall be reported by the DTRE user to the Regulatory Collector who shall enter the relevant particulars into PACCS as per Appendix IV.

307. Exports to Afghanistan, etc.- (1) In case of exports to Afghanistan and through Afghanistan to Central Asian Republics by land routes, the facility of this sub-chapter shall be admissible only against established irrevocable letters of credit or receipt of advance payment in convertible foreign currency from the country of import.

(2) Where advance payments are received in installments as agreed in the export contract, the Regulatory Collector shall grant DTRE approval staggering the acquisition of input goods over a period commensurate with the receipt of such installments.

(3) For exports under sub-rules (1) and (2), the conditions laid down in the Export Policy Order in force or any other conditions or limitations as may be specified by the Board or the Regulatory Collector, or the concerned Collector of Customs shall be observed.

³⁶(4) Notwithstanding anything contained hereinbefore, the export of POL products to Afghanistan under DTRE shall be carried out in accordance with the procedure given in chapter XXII of these rules.

(5) POL meant for export to Afghanistan shall only be transported through carrier licensed under Chapter VIII of these rules read with Chapter XXII thereof.

(6) Export of POL product to International Security Assistance Force (ISAF) or Defence Energy Support Centre (DESC) in Afghanistan under DTRE shall be verified and accounted for on the basis of authentication of the receipt of the quantity by ISAF or DESC, as the case may be, to be produced by the oil exporting company or refinery for appropriate action under this or any other chapter.

(7) Remittance of foreign exchange against export of POL products to ISAF shall be subject to the conditions specified in the proviso to clause (d) of sub-paragraph (2) of paragraph 8 of the Export Policy Order, 2006.]

307A. Unaccounted-for un-exported goods.— (1) If a DTRE user fails to account for the duty and tax free acquired input goods, or he fails to account for his finished goods manufactured therefrom or he fails to account for his un-exported same-state-goods, he shall be liable to pay duties and taxes including additional duties or additional tax and penalties leviable on such goods under the relevant Acts or the Ordinance.

(2) Notwithstanding sub-rule (1), a DTRE user may with the permission of the Regulatory Collector dispose of the input goods or output goods within the prescribed utilization period in the following manner, namely:—

(a) return to person who had supplied the input goods;

- (b) sale, by a DTRE user to another DTRE user for export;
- (c) local sale on payment of ²²[duties and taxes leviable at the time of such sale] and on production of no objection certificate from the Ministry of Commerce in case input goods are banned or restricted for import:

²²["Provided further that the permission for local sale of input goods as specified in this clause shall be granted by regulatory Collector in case of DTRE user's inability to manufacture and export output goods for reasons beyond his control;]

- (d) destruction after approval of the Regulatory Collector if goods are not fit for consumption or sale with remission of duty and taxes; and
- (e) local sale of B-grade products, factory rejects or wastage on payment of leviable duties and taxes and subject to the provisions of the prevalent Import Policy Order:

Provided that where any of the above option is allowed, the Regulatory Collector shall reduce equivalent quantity of output goods or input goods as the case may be, by feeding them into PACCS as per Appendix II.

307B. Refund of sales tax.— Refund of sales tax on electricity or gas or services utilized as input goods for DTRE purpose or inputs covered under rule 303 or in respect of goods supplied in terms of sub-rule (2) of rule 304 shall be admissible to a DTRE user or as the case may be, to a registered person as admissible under the Sales Tax Act, 1990:

Provided that the DTRE user shall be entitled to refund of sales tax on the acquisitions of tax paid input goods if the value of such goods other than electricity, gas and services does not exceed 20% of the total value of DTRE approval.

307C. Records and documents.— A DTRE user shall keep and maintain separate from other business records, if any, the following records and documents in proper manner, namely:—

- (a) copies of DTRE applications and DTRE approvals;
- (b) records of acquisitions of input goods and exports;
- (c) record for destruction or other authorized disposal of input goods and output goods; and
- (d) export contracts or orders and supply contracts or orders.

307D. Reconciliation statement.— Within sixty days of the expiry of utilization period allowed under this sub-chapter, or earlier after export, a DTRE user shall file to the ²¹[Regulatory Collector] a reconciliation statement in the form as set out in Appendix III.

307E. DTRE audit.- (1) The liability of a DTRE user to pay duty and taxes under a security instrument furnished by him under this sub-chapter, shall not be discharged unless post-exportation audit is carried out and completed satisfactorily within a period of twelve months after the period specified in rule 305 or after filing of reconciliation statement under rule 307D, whichever is earlier.

(2) Audit under this sub-chapter shall be a combined or consolidated audit for DTRE and other taxable activities, if any, and shall cover all the duties and taxes for which the security instrument has been furnished.

(3) In case of commercial exporter holding a DTRE approval for same-state-goods, the Regulatory Collector may discharge the security instrument if such exporter, on the basis of purchase and export documents in his possession, proves that the goods acquired by him against such approval have been exported in full.

(4) Where as a result of post-exportation audit, there arises any discrepancy, irregularity or any violation of the provisions of this sub-Chapter or any other law applicable in this behalf by the DTRE user, the same shall be reported to the adjudication officer of competent jurisdiction.

307F. Power to suspend DTRE facility.- The Board may by notification in the official Gazette, suspend application of this sub-Chapter in respect of any particular goods or a group or a class of goods.

307G. Miscellaneous.- (1) An officer authorized by the Regulatory Collector shall have free access to any place where goods covered under a DTRE approval issued by such Collector, are stored, processed or manufactured or otherwise dealt with and to the records, documents and information relating to such goods.

(2) All liabilities or dues as and if payable or outstanding under any of the provisions of this sub-Chapter shall be finally ascertained and recovered by the Regulatory Collector.

307H. Saving.- ³²[(1)] All fully or partially unutilized DTRE approvals, if otherwise in order and correct, issued under sub-Chapter 7 substituted by this sub-Chapter shall be deemed to have been validly issued under this sub-Chapter.

³²[(2)] Utilization period in the case of approvals of DTRE granted upto 8th June, 2007, shall remain the same as was in force on and prior to the said date.]

APPENDIX I

[See sub-rule (1) of rule 298]
[Information as below to be provided through PACCS over the Web]

Application for Duty & Tax Remission for Exports

(a) PARTICULARS OF THE EXPORTER:

NAME :			
E-MAIL:			
ADDRESS (REGISTERED OFFICE):			
TELEPHONE NO.		FAX NO.	
MANUFACTURING PREMISES :			
TELEPHONE NO.		FAX NO.	
LOCATION OF STORAGE FACILITIES (IF DIFFERENT) :			
N.T.N NO :		G.S.T. NO :	
EXPORTER STATUS		DTRE APPLICATION	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
DIRECT	INDIRECT	CONTRACT- BASED	PERFORMANCE- BASED
	<input type="checkbox"/>		
	COMMERCIAL		

Approval No. of Direct Exporter _____ (only in case of Indirect Exporter)

(b) PARTICULARS OF THE GOODS INTENDED TO BE EXPORTED:

S.No.	PCT Headings.	Description.	Quantity.	Value.

(c) PARTICULARS OF THE INPUT GOODS INTENDED TO BE IMPORTED:

S.No.	PCT Headings.	Description.	Quantity.	Value.

(d) PARTICULARS OF THE INPUT GOODS INTENDED TO BE LOCALLY PROCURED:

S.No.	PCT Headings.	Description.	Quantity.	Value.

(e) PARTICULARS OF THE INPUT GOODS TO BE ACQUIRED AGAINST CLAIM OF DUTY DRAWBACK:

S.No.	Description.	PCT Headings.	Quantity.	Value.	% as of total Input goods.	Number of DDB Notification.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Total					

(f) INPUT – OUTPUT RATIOS:

S.No.	Description/PCT Heading of goods intended to be exported.	Unit of production of goods intended to be exported.	Description/PCT of input goods.	Quantity of input goods per unit of production.	Extent of Wastages.

APPENDIX II

[See sub-rule (1) of rule 300, sub-rules (1) and (3) of rule 301, sub-rule (3) of rule 302, and proviso to sub-rule (2) of rule 307A]
 [Information as below to be provided through PACCS over the Web]

Application for amendment, suspension or cancellation of Duty & Tax Remission for Exports, and approval by Regulatory Collector to utilize duty and taxes-free acquired inputs for new approval, and information and approval in respect of supplies against international tenders, and supplies to exempt projects or sectors.

(a) PARTICULARS OF THE EXPORTER:

Approval No. _____

<input type="checkbox"/>	<input type="checkbox"/>
Active	Inactive

NAME :	
N.T.N NO :	G.S.T. NO :

(b) PARTICULARS OF THE GOODS ALLOWED TO BE EXPORTED:

S. No.	PCT Headings.	Description.	Quantity.

(c) PARTICULARS OF THE INPUT GOODS ALLOWED TO BE IMPORTED:

S. No.	PCT Headings.	Description.	Quantity.

(d) PARTICULARS OF THE INPUT GOODS ALLOWED TO BE LOCALLY PROCURED:

S. No.	PCT Headings.	Description.	Quantity.

(e) PARTICULARS OF THE INPUT GOODS ALLOWED TO BE ACQUIRED AGAINST CLAIM OF DUTY DRAWBACK:

S. No.	Description.	PCT Headings.	Quantity.	% as of total Input goods.
(1)	(2)	(3)	(4)	(6)
	Total:			

APPENDIX III

[See rule 307D]

RECONCILIATION FORM
Duty & Tax Remission for Exports

For Office Use only Receipt No. Date
--

NAME OF EXPORTER:
DTFRE APPROVAL NO. & DATE:
ISSUING COLLECTORATE:

(a) PARTICULARS OF THE GOODS EXPORTED:

S.No.	PCT Headings.	Description.	Quantity.	Value.

(b) PARTICULARS OF THE INPUT GOODS:

S.No.	PCT Headings.	Description.	Quantity.	Value.

(c) INPUT – OUTPUT RATIOS :

S.No.	Description/PCT of goods exported.	Unit of production of goods exported.	Description/PCT of inputs.	Quantity of input GOODS per unit of production.	Extent of Wastages.

(d) AMOUNT OF DUTIES/TAXES LEVIABLE ON INPUT GOODS:

S.No.	PCT Heading of input goods.	Import duty.	Sales Tax.	Central Excise Duty.	Withholding tax.	Other.	Total.

Name & Designation: _____

Exporter's Signature & Stamp

N.I.C. No. : _____

.....
For Office Use Only
APPROVAL NO. _____ APPROVED YES NO.

DATE. _____ EXPIRY DATE. _____

Appendix IV

[See sub-rule (1) of rule 302]

Imported Input Goods

(To be filled by the Collectorate through which import is cleared)

(1)

DTRE approval No.:				NTN of DTRE User:			
S. No	PCT Heading.	Description.	Qty allowed for import.	Qty imported.	Balance qty.	Imported vide GD No.	GD date.

Exported Goods (including EPZ)

(To be filled by the Collectorate through which export is cleared)

(2)

DTRE approval No.:				NTN of DTRE User:			
S. No	PCT Heading.	Description.	Qty allowed for export.	Qty exported.	Balance qty.	Exported vide GD No.	GD date.

Locally procured Input Goods

(To be filled by the relevant Regulatory Collectorate)

(3)

DTRE approval No.:	NTN of DTRE User:

S. No	PCT Heading.	Description.	Qty allowed for local procurement.	Qty procured.	Balance qty.	S.T. invoice No.	Invoice date.

Locally supplied Input Goods

(Includes supplies to indirect to direct exporters, international tenders, exempt projects/sectors)

(To be filled by the relevant Regulatory Collectorate)

(4)

DTRE approval No.:				NTN of DTRE User:			
S. No	PCT Heading.	Description.	Qty allowed for local supplies.	Qty supplied.	Balance qty.	S.T. invoice No.	Invoice date.

”.

SUB CHAPTER 8

DETERMINATION OF MATERIALS AND FIXATION OF RATES

308. Definitions.- In this Sub-Chapter, unless there is anything repugnant in the subject or context,-

- (a) “applicability “ means and includes,-
- i) imported input materials of a class or description used in the manufacture of products on which repayment or drawback of customs-duties is allowed, the calculations of input to output ratio and the fixation or rates for the purposes of repayment or drawback thereon;
 - ii) in general, all such goods of a class or description used as input materials in the manufacture of products of a class or description on which the repayment of customs duties is authorized under clause (c) of section 21 of the Act or drawback of customs duties under section 37 thereof; and
 - iii) in particular, to all products of a class or description other than those specified in Schedule I on the imported goods or input materials of a class or description which shall be identified and determined under this sub-chapter and to the extent of the whole of customs duties thereon to be fixed in the manner as more fully described in this sub-chapter;
- (b) “Association” means a representative trade body of persons engaged in manufacture,

production or commercial export of goods of a class or description on which repayment or drawback of customs duties is allowed and duly registered under the law in force relating to registration of such Association.

- (c) "Board" means the Central Board of Revenue;
- (d) "CC&I" means the respective Chambers of Commerce and Industry recognized and affiliated with the FPCCI;
- (e) "Director" means the officer holding the charge as the Director of the IOCO and duly notified by the Board in this regard;
- (f) "FPCCI" means the Federation of Pakistan Chambers of Commerce and Industry;
- (g) "individual Notification" means a Notification relating to the determination of input goods and fixation of rates in relation to all goods other than those specified in Schedule II and which are applicable in case of a specific manufacturer named therein;
- (h) "Input Materials" means all such imported goods or materials used in the manufacture of goods or products specified in Schedule I as are identified and determined as such under this sub-chapter;
- (i) "IOCO" means the Input Output Co-efficient Organization established by the Central Board of Revenue for the purposes of this sub-chapter
- (j) "manufacture" means any process incidental or ancillary to the completion of such finished goods as are not specified in Schedule I;
- (k) "manufacturer" means a person engaged in any process incidental or ancillary to the completion of such finished goods as are not specified in Schedule I;
- (l) "products" means all such finished goods manufactured in Pakistan meant for export or exported outside other than those specified in Schedule I, from time to time;
- (m) "Schedule" means the Schedule to this Sub-Chapter;
- (n) "Sector Specialist" means a qualified person having the required professional expertise in various sectors and appointed as sector specialists in the IOCO ⁴³[or an officer of the Customs posted as sector specialists by the Board]; and
- (o) "Standard Notification" means a Notification relating to the standard determination of imported input materials and fixation of rates in case of goods of a class or description which is not limited or restricted to an individual manufacturer but is applicable in general cases.

309. Powers and functions of IOCO.- (1) For the purposes of this Sub-Chapter, the Board shall establish the IOCO which shall be headed by the who shall be an officer not below in rank than a Collector of Customs.

(2) The Board shall ensure that the is assisted by as many officers of customs including the Sector Specialists who in the opinion of the may, from time to time, be required for the purposes of this sub-chapter.

(3) The Director and other officers including the Sector Specialists shall all be the officers of customs in terms of section 3 of the Act.

(4) All officers including the Sector Specialists appointed or holding a post in the IOCO shall exercise the powers and discharge duties conferred or imposed under the Act throughout Pakistan and in such other areas where the Act has been applied.

(5) The head office of the IOCO shall be located at Karachi or Islamabad, as the Board may determine, and it shall have, as many regional offices at other places in Pakistan as in the opinion of the Board may, from time to time, be necessary

(6) Subject to such limitations, conditions or restrictions as specified in this sub-chapter, the IOCO shall determine the input material on which repayment or drawback of customs duties is allowed which are used in the manufacture of all products other than those specified in Schedule I and the quantities thereof., After determining the input to output ratio, the Director shall, by notification in the official Gazette, fix the rate of the amount of drawback to be paid thereon. Notifications issued under this rule shall always include the underlying data in support of the rate fixed.

(7) In the absence of the Director, the Notification shall be issued under the seal and signatures of such other officer as may be authorized by the Board in this behalf.

(8) The officers including the Sector Specialists, subject to such limitations, conditions or restrictions specified in this sub-chapter, shall be authorized to take all such steps or actions as may be necessary for achieving the purposes of the rules under this sub chapter and which shall amongst others include surveys of the manufacturing premises of any manufacturer, inspection, examination and audit of the commercial records or other documents and conduct any other verification check whatsoever as the officer or Sector Specialist may deem fit.

(9) The Sector Specialist shall be an appropriate officer for requisitioning in writing information or documents, in terms of section 26 of the Act, for the purposes of the rules under this sub-chapter but subject to the limitations and conditions on the exercise of such powers and discharge of such duties specified in the rules.

310. Standard rate for purposes of Standard Notification.- (1) The Association shall apply to the Director through an application in the form as set out in Schedule II for the purposes of this sub-chapter.

(2) The Director may call for any further information or make any addition to the particulars of an application as he may deem fit.

(3) At the time of submitting an application the Association shall specify the complete calculations in accordance with the method of calculation as the Board may notify separately and shall also furnish therewith the worksheets. However, when the new product is of such a nature that in respect of it the agreed method of calculation is not applicable, the Association shall declare the details of the method of calculations on which the working is based. All applications made under this sub-rule shall be accompanied by separate work-sheets in case of the individual manufacturers or producers selected by the Association as the representative manufacturers or producers for the purposes of the rules under this sub-chapter. The

manufacturers or producers or their duly authorized representation shall duly sign all such individual work sheets.

(4) The Director shall, immediately on receipt of an application, send the same to the concerned Sector Specialist.

(5) If the Sector Specialist, after making such inquiry as he thinks fit, is satisfied with the method of calculation and other particulars contained in an application, he shall accordingly inform the Director within fifteen days from the date of submission of the application.

(6) The Director after receiving report of the Sector Specialist, if satisfied with the findings mentioned therein shall inform the Association, in writing, specifying therein the proposed rates of repayment or drawback of customs duties, the input materials and the date fixed for meeting so as to afford an opportunity of hearing.

(7) In case the Association has no objection regarding the determination of the input materials, the calculation of input to out put ratio, and the proposed rates of drawback of customs duties, the Director shall, within fifteen days from the date fixed for the meeting, issue a Notification in the official Gazette fixing the rates and providing supporting input output data for the rates so fixed. However, in case of a dispute, the Director shall, after hearing the Association and after recording the reason in writing which shall be communicated to the Association, determine the input materials and issue a notification in the official Gazette fixing the rates and providing supporting input output data for the rates so fixed.

(8) In case the Sector Specialist, after receiving an application in the manner described in sub-rule (4) where the method of calculation is not the agreed method, and in consequence of making such inquiry as he thinks fit, is not satisfied with the method of calculation proposed by the Association, he shall inform the Director in writing recording his reasons with regard thereto.

(9) On receiving the report of the Sector Specialist, the Director shall fix a date for a meeting and inform the Association in writing communicating therein the reasons recorded by the Sector Specialists.

(10) After hearing the Association on the day fixed for the meeting, the Director in consultation with the Sector Specialists shall decide the method of calculation where after in accordance with the procedure provided in sub rule (7), the director shall proceed to determine the input materials and issue a notification in the official Gazette fixing the rates and providing supporting input output data for the rates so fixed.

311. Specific rate in case of individual Notification.- (1) Where in case of a product not included in a Standard Notification and in respect of which it is not practicable for the purposes of this sub-chapter to determine the input raw materials and fix the rates relating thereto by a Standard Notification, the IOCO on an application made by an individual manufacturer in this behalf, may fix the rates by an individual notification relating to such an individual manufacturer. The application of such an individual manufacturer or producer shall be dealt with and processed in the manner as provided in sub rules (4) to (10) of rule 310 except that wherever the word "Association" appears therein, it shall be read as "individual applicant".

Provided that at any time if the Director is of opinion that there has been a change in the circumstances which requires a standard rate to be fixed he shall inform the respective Association, if any, and all the concerned individual manufacturers of producers, and thereafter may fix, in the manner provided in rule 310, the standard rate through a Standard Notification which shall be notified in the official Gazette.

(2) Notwithstanding anything contained in this sub-chapter, if at any time, in the opinion of any individual manufacturer or producer, the standard rates fixed under this sub-chapter are to him disadvantage, or adversely effect him, to the extent of twenty per cent or more, such a manufacturer or producer may apply to the for the determination of input materials and fixation of rates to the extent of such an individual manufacturer or producer. The application of such an individual manufacturer or producer shall be dealt with and processed in the manner as provided in sub-rules (4) to (10) of rule 310, except that wherever the word “Association” appears therein, it shall be read as “individual applicant”.

312. Revision.- (1) The revision of rates in case of all products other than those specified in Schedule I notified by the Board prior to the date of commencement of these rules, shall be made in the following manner, namely :-

- (a) after the commencement of the rules, the Director shall inform the respective Association of the method of calculation adopted for determining the custom-duty repayment or drawback rates for their comments and active participation before finalization of the process:

Provided that in case any Association which in the opinion of the Director was required to have been consulted and which was not so consulted regarding the method of calculation, he shall after the date of commencement of these rules, as soon as may be possible, consult such Association in this regard;

Provided further that if the respective Associations do not co-operative in providing timely and verifiable data or information, or agreement to the Director, he may, in consultation with a the Sector Specialists, decide the method of calculation and proceed to determine the input materials and revise the rates of repayment or drawback of customs-duties thereon by Notification in the official Gazette; and

- (b) once action under this sub-rule informing the Associations of the method of calculation has been completed, the said method of calculation shall be separately notified in the official Gazette and shall be deemed to be an integral part of this sub-chapter.

(2) The IOCO shall generally review all the rates notified under this sub-chapter in the last month of each calendar year and complete the exercise by the thirtieth day of January in the following year. It shall be the responsibility of all Association and individuals, as the case may be, for whom duty repayment or drawback notifications have been issued to supply by the thirtieth of November every year to the Director details of any change to the input – output worksheets on which the current rates are calculated, in particular, changes in material used, their quantities and values. In case no change has occurred in such data, the Association or individual, as the case may be, shall inform the Director that no change has occurred in the work sheet particulars. The Director shall on the basis of the method of calculation decided under sub-rule (1) or as otherwise notified under this sub-chapter, from time to time, review the rates so notified.

Provided that if at any time the Director has reasons to believe that there has been a material change affecting the notified rates to the extent of fifteen per cent or more whether upwards or downwards, he shall immediately communicate the reasons thereof to the concerned Association or the individual manufacturer or producer, as the case may be, and after affording a reasonable opportunity of hearing issue a notification in the official Gazette fixing the rates and providing supporting input-output data for the rates so fixed;

Provided further that if at any time it comes to the notice, in case of a Standard Notification to the Association or any of its member, and in case of an Individual Notification to an individual manufacturer or producer, that any change has taken place in any factor whatsoever which affects the notified rates to the extent of fifteen per cent or more whether upwards or downward, the Association, member or the individual manufacturer or producer, as the case may be, shall immediately inform the Director in this regard. The failure to inform in this regard shall be treated as a violation of these rules:

Provided also that if at any time the Director has reasons to believe that the notified method of calculation has become inapplicable or invalid on account of a material change in any factor having an effect thereon he shall communicate the reasons to the Association. After affording the Association an opportunity of hearing the Director shall review the existing rates based thereon.

(3) In consequence of the review if the Sector Specialist is of the opinion that the rates require revision, he shall, after recording the reasons in writing, inform the Director.

(4) The Director, if satisfied with the findings of the Sector Specialist, shall inform the Association or the individual manufacturer or producer, as the case may be, in writing regarding the reasons for the proposed revision and specify a date for the purposes of affording a hearing.

(5) The Director shall, within fifteen days from the date fixed for the meeting, decide the revised rates and record the reasons in writing which shall be duly communicated to the Association or the individual manufacturers or producer, as the case may be. The Director shall then issue a notification in the official Gazette fixing the rates and providing supporting input output data for the rates so fixed.

(6) Notwithstanding anything contained in this sub-chapter, the Association or the individual manufacturer or producer, as the case be, for reasons to be specified, may apply to the Director for the revision of the existing notified rates. All such applications shall be dealt with in accordance with the procedure laid down in sub-rules (1) to (4).

313. Miscellaneous.- (I) All applications for the purposes of this sub-chapter in respect of the standard rates shall be entertained through the respective Association. However, in case there are more than one association claiming to represent the manufacturers or producers of any goods of a class or description, the Director shall decide either to consult any or all such Associations. If the Director decides not to entertain or consult a particular Association, he shall record the reasons thereof in writing. Furthermore, the Director may also consult any of the CC&I or the FPCCI in this regard.

(2) If any Association having an interest in a Standard Notification, or an individual manufacturer in case of an Individual Notification, is aggrieved by any decision or order passed by the Director under these

rules, it may apply to the Board within thirty days from the date of communication of such decision or order specifying therein the grounds thereof. The member of the Board authorized in this behalf after giving an opportunity of hearing pass such order as he may deem fit.

(3) The IOCO may consult the manufacturing Associations of locally produced input materials used in products meant for export.

(4) All applications received by the IOCO under this sub-chapter shall be finally decided and disposed of within ninety days from the date of the receipt thereof.

(5) The applications or any other document whatsoever made or signed or caused to be made or signed or delivered or caused to be delivered to any officer of the IOCO including the Sector Specialists shall be a declaration and document in terms of section 32 of the Act. Where any such document relates to an Association, the liability of the office bearers thereof shall be joint and several for the purposes of section 32 of the Act. Furthermore any statement made in answer to any question put to the person giving the statement shall be a statement in terms of section 32 of the Act.

(6) If any person in connection with any matter under the rules under this sub-chapter without any reasonable excuse fails to comply with any requisition made under the Act or to furnish any information as required by or under this sub-chapter to be furnished shall be liable to the penalty prescribed under the Act.

(7) If at any stage the Sector Specialist or any other officer of the IOCO is satisfied that a survey or audit of any manufacturing premises or any other business premises is required to be conducted for the purposes of or in connection with any matter under this sub-chapter he shall inform the Director and after his written approval proceed to conduct the survey or audit. The manufacturer or producer selected for this purpose shall be notified in this regard who shall allow free access to the records relating to the manufacturing process or any such record as in the opinion of the person conducting the survey or audit is essential for the purposes of or in connection with the rules under this sub-chapter.

Schedule I

[See rules 308(k) & (l) and 309(6)]

Repayment or drawback of duties shall be admissible on all such products which are exported from Pakistan to another country except the following, namely:-

The products that are not permissible for export under any relevant Export Policy Order, for the time being in force.

Schedule II

[See rule 310(1)]

Application for a standard repayment or drawback rate by trade association

Application shall be made on the respective Association's headed paper to the Director IOCO. The application shall contain the following information, namely:

Names and addressed of the four or more manufacturers selected by the Association. Description of the export product for which application for a repayment or drawback rate is made and for which the four manufacturers

have provided input material quantities per unit of calculation, e.g. one hundred square meters of cloth. Quantity of the product for which repayment or drawback is applied for – exported by each manufacturer over the last six months. In respect of each of the four manufacturers named above, the association should provide the following particulars, namely:-

- (a) Information solely provided by each manufacturer:
 - (i) Description of the raw materials used:
 - (ii) Quantity of inputs used in the manufacture of the finished product:
 - (iii) FOB value of the product exported (average of the last six months)

- (b) Information added by association:
 - (i) Currency rate (Inter bank at the time of making calculation):
 - (ii) CIF value in Rupees:
 - (iii) HS code of the product:
 - (iv) Custom-duty rate:
 - (v) Custom duty amount of each ingredient and total:
 - (vi) Calculation of the repayment or drawback rate applied for alongwith worksheets based on the notified method of calculations,. If notified method is inapplicable, provide details of calculations with worksheet and method applied:

Application for a specific repayment or drawback rate by an individual manufacturer:

Application by an individual manufacturer should provide the same details as for applications for standard rates as set out above, but in respect only of the individual manufacturer. This should be accompanied by a brief description of the manufacturing process and the method of calculation applied. Worksheets showing how the rate of repayment or drawback of customs-duties has been calculated must also be supplied

CHAPTER XIII

DEFERMENT

SUB-CHAPTER (1)

MACHINERY.

314. Goods eligible for deferment of duty.- Any machinery or spare parts of any machinery meant for initial installation, balancing, modernizing, replacement or extension of any project shall be eligible for deferment of duties under this sub-chapter.

Provided that in respect of power, gas or energy projects, the Board may allow, on case to case basis deferment of whole or any part of duties and payment of the deferred amount in such installments as the Board may prescribe.

315. Extent of deferment.- Half of the duties payable on the goods referred to in rule 314 shall be paid in cash, and payment of the remaining half shall be deferred on the conditions, and in the manner, laid down in this sub-chapter.

316. Period of deferment.- The importer shall pay the deferred amount in a lump sum after a period of three years.

317. Surcharge.- Surcharge at the rate of fourteen per cent per annum shall be payable on the deferred amount on six-monthly basis commencing from the date of initial payment.

318. Request for deferment.- (1) Request for deferment of duties shall be made by an importer on the Bill of Entry for home consumption and submitted to the Import Section.

(2) After manifestation of the Bill of Entry for home consumption, the Import Section shall pass it on to the Appraising Section.

(3) The Assistant Collector of Customs concerned after verifying genuineness of the request, shall pass orders for allowing the concession of deferred payment.

(4) In case of any doubt, he shall refer the matter to the Collector of Customs for orders.

(5) After the request for deferment of duties has been accepted by the Assistant Collector or the Collector, the importer shall be required to furnish to the Assistant Collector concerned the documents mentioned below:-

(i) If the importer is a private limited company or a public limited company,-

- (a) Bank guarantee in form 'A' on appropriately stamped non-judicial paper from a scheduled bank in Pakistan covering the deferred amount and surcharge payable thereon;
- (b) an undertaking by the importer in form 'B' on appropriately stamped non-judicial paper;
- (c) a copy of the certificate of incorporation of the company issued by the Registrar of Joint Stock Companies;
- (d) a copy of the Memorandum and Articles of Association of the Company; and Specimen signatures of the Directors authorized to sign the instruments, duly attested by an Officer of the Federal or Provincial Government in BPS-17 or above.

(ii) If the importer is a partnership or a sole proprietorship firm,-

- (a) Bank guarantee in form 'A' on appropriately stamped non-judicial paper from a scheduled bank in Pakistan covering the deferred amount and surcharge payable thereon; and
- (b) personal collateral guarantee in form 'C' duly signed and executed, in case of partnership firm, by the managing partner and, in case of sole proprietorship firm, by the proprietor himself, to pay the deferred amount and surcharge payable thereon.

(iii) If the importer is an autonomous body of the Federal Government or Provincial Government,-

Bank guarantee in form 'A' on appropriately stamped non-judicial paper from a scheduled bank in Pakistan covering the deferred amount and surcharge payable thereon.

319. Scrutiny and acceptance of documents.- If on scrutiny the documents are found in order, the Assistant Collector shall accept the same. If he has any doubt, he shall refer the case to the Collector for orders.

320. Recovery of deferred amount.- If the importer fails to make payment of deferred amount or the surcharge payable by him, the same shall be recovered in accordance with section 202 of the Act.

321. Settlement of disputes.- All disputes pertaining to the rules under the sub chapter shall be decided by the Collector of Customs.

FORM A

(On appropriately stamped non-judicial paper).

BANK GUARANTEE

The Collector of Customs,
Custom House,

Dear Sir,

WHEREAS Messers having their registered office at (hereinafter called the importers) have imported from Messers per s.s. IGM No..... dated Index No..... dated vide home consumption Bill of Entry No..... dated machinery/spare parts of machinery detailed in the schedule hereinto annexed (hereinafter called the machinery) for new installation/the balancing/the modernization/the replacement/the extending of its..... factory/project, on which, in accordance with the procedure for the deferred payment of customs-duty, laid down by the Board the importers have been allowed the concession of deferred payment of the amount of duties levied on the machinery;

2. AND WHEREAS an amount of Rs..... (Rupees) has been levied as duties in respect of the said machinery of which an amount of Rs..... (Rupees) is payable by the importers in cash and the balance of duties amounting to Rs..... (Rupees) (hereinafter called the deferred duties) has been allowed to be paid in lump sum after three years from the date of initial payment in Installments the first of which will be paid or Surcharge on the deferred duties at the rate of fourteen per cent per annum has been allowed to be paid in half-yearly installments, the first of such installments being payable on the day of 20

3. AND WHEREAS the customs have agreed to release the machinery on the payment of the duties amounting to Rs..... (Rupees.....) in cash alongwith furnishing by the importers of a bank guarantee covering the deferred amount and surcharge thereon as aforesaid;

4. NOW, THEREFORE, in consideration of the release of the machinery to the importers, we, Messers Bank Limited..... do hereby bind ourselves to the President of Pakistan to pay to the Collector of Customs the deferred amount and the surcharge thereon at the rate of fourteen per cent per annum for the whole period the deferred amount or any part thereof remains un-paid from the date on which the machinery is released to the importers.

5. NOW THE CONDITIONS OF THIS BANK GUARANTEE ARE AS UNDER:-

- (1) That the importers shall pay to you the deferred amount in lump sum after three years from the date of initial payment of duties.
- (2) That the importers shall also pay to you the surcharge due on the deferred amount at the rate of fourteen per cent per annum in six half-yearly installments, the first of such installments being payable on the day.....20.....
- (3) That in the event of any default on the part of the importers to pay the deferred amount or of the surcharge due from them, we, Messers Bank Limited, shall pay to you any part of the deferred amount or of the surcharge due within ten days from the date of receipt of demand therefor from you which demand shall be considered by us as conclusive evidence of non-payment of the installment by the importers.
- (4) That we do hereby agree to the payment of surcharge on the amount of surcharge if the installment of surcharge is delayed for more than one month from the due date till the date

the payment is made, provided that you agree, on the request of the importers, not to take action under condition (6) (a) of this bank guarantee.

- (5) That we do hereby agree and declare that in the event of any default in the payment of any sum stated hereunder it may, without prejudice to any other remedy which may be available to you, be recovered by you under section 202 of the Customs Act, 1969.
- (6) That, notwithstanding anything contained in the foregoing, the deferred amount or any part thereof and surcharge, as aforesaid, shall immediately become payable to you in any of the following events:-
 - (a) if the importers make default for one month in the payment of any installment of the surcharge or of the deferred amount;
 - (b) if the importers cease or threaten to cease to carry on their business;
 - (c) if a distress or execution be levied upon or issued against any of the properties of the importers and not paid out by the importers within seven days; or
 - (d) if any order be made or resolution be passed for winding up the importing company otherwise than in connection with a scheme of amalgamation or reconstruction.

6. FURTHER CONDITIONS OF THIS BANK GUARANTEE ARE AS FOLLOWS:-

- (1) Any notice may be given to the importers/bank by sending the same by registered post, which shall be deemed to have been served at the time when it would have been received by the addressee in the ordinary course of the post.
- (2) The amount payable hereunder as principal or surcharge at the specified date may be declared and the same shall there- upon become due and payable immediately.

7. That this bank guarantee is valid upto

8. IN WITNESS WHEREOF we have this day of..... 20..... caused this guarantee to be signed under the official stamp in the presence of-

1.....
Officer

2.....
Manager

.....Bank Ltd

.....Bank Ltd.

Witnesses:-

1.....
2.....

Form B

(On appropriately stamped non-judicial paper)

UNDERTAKING

The Collector of Customs,
Custom House

WHEREAS..... M/s....., a company incorporated under the Companies Ordinance, 1984 (XLVII of 1984), having its registered office at (hereinafter referred to as the Company) has imported, vide Bill of Entry machinery detailed in the

schedule hereto annexed (hereinafter called the machinery) for new installation/the balancing/the modernizing/the replacing/the extending of its at on which an amount of Rs..... (Rupees.....) has been levied as customs duty payable by the Company;

AND WHEREAS in accordance with the procedure for deferred payment of duties laid down by the Board an amount of Rs..... (Rupees.....) has been paid by the Company in cash vide receipt No..... date..... and the company has furnished bank guarantee of Rs..... as security for the deferred amount of duties;

AND WHEREAS it is necessary further to furnish to you assurances connected with the performance of the obligations of the Company;

NOW, THEREFORE, we, Messers..... Directors of the Company, do hereby assure you on behalf of the Company that we shall conduct our business with due diligence, efficiency and in accordance with sound business practices and shall keep all its property and assets in proper order and AGREE AND UNDERTAKE as follows:-

- (1) That your authorized representatives will have authority to inspect during working hours all books of account and other registers maintained by the Company.
- (2) That the Company shall submit to you a certified copy of its audited balance sheet and profit and loss account within three months of the closing of the financial year together with the Auditor's report.
- (3) That the Company shall pay the deferred amount of Rs..... (Rupees.....) in a lump sum after three years from the date of initial payment and shall also pay the surcharge due on the said deferred amount at the rate of fourteen per cent per annum in half-yearly installments, the first of such installments being payable on the day of.....20.....
- (3) That the company shall pay to you all money due from it promptly and fully, it being understood and agreed by us that any money having become payable by the Company and not paid shall be recoverable from the Company under the provisions of section 202 of the Customs Act, 1969, at the cost and risk of the Company, without prejudice to any other right of the Government to recover it and that no delay on your part in recovering any money due from the Company shall deprive you of your right in respect thereof or constitute any right on your part for the recovery thereof,

IN WITNESS WHEREOF we, Mr..... and Mr..... in our capacity as Directors of the company have caused this undertaking to be signed and sealed by and in the presence of our authorized representatives on this..... day of..... 20.....

1..... 2.....
 Director of the Company Director of the Company

Witnesses:

1.....
 2.....

(Name, full address and stamp of the gazetted officer/Seal of the Court).

Form C

(On appropriately stamped non-judicial paper)

PERSONAL COLLATERAL GUARANTEE

The Collector of Customs,

Custom House.....

Subject:-

Dear Sir,

In consideration of your granting the concession of deferred payment of half of the import duties in accordance with the procedure laid down by the Board levied on the machinery/spare parts of machinery imported vide No..... by our firm named..... with their head office at..... and allowing our said firm to pay a sum of Rs.....(Rupees.....).to you or your successor in office in the manner specified in the bank guarantee executed by Bank Limited vide No.....dated.....as security for the said sum of Rs..... (Rupees.....) and surcharge thereon at the rate of fourteen per cent per annum I, Mr..... a managing partner in the said firm/sole proprietor of the said firm, do hereby collaterally guarantee the payment of the said sum of Rs..... (Rupees) together with surcharge thereon at the said rate and undertake to pay to you or to your successor in office the installments thereof regularly in accordance with the provisions of the said bank guarantee.

I do hereby specially agree that, in the event of any default in the payment of deferred amount and surcharge thereon, installments stated in the said bank guarantee, you or your successor in office may, without prejudice to any other remedy which may be available to you or to your successor in office in this behalf, recover from the guaranteeing bank, and in the event of any default on the part of that bank in making such payment, from me in accordance with the provisions of section 202 of the Customs Act, 1969.

IN WITNESS WHEREOF, I have this..... day of..... 20..... caused this collateral guarantee and undertaking to be signed under the official stamp in the presence of Managing Partner/Sole Proprietor

Name of the firm

Witnesses:

1 _____
2 _____

SUB-CHAPTER (2)

SHIPS FOR SCRAPPING

322. Definitions.- In this sub-chapter, unless there is anything repugnant in the subject or context,-

- (i) "deferred amount" means the balance amount of import duties, payment whereof has been deferred;
- (ii) "duties" include import duty leviable under the First Schedule of the Act, and sales tax leviable under the Sales Tax Act, 1990;
- (iii) "grace period" means the period during which the importer shall not be required to pay the deferred amount; and
- (iv) "initial payment" means the duties payable within fifteen days of filing of bills of entry.
- (v) "applicability" for the purposes of this sub-chapter shall mean and include ships imported for breaking at Gaddani, district Lesbella, Baluchistan.

323. Schedule of deferment.- The duties leviable on import of ships for breaking may be paid in accordance with the following manner, namely:-

- | | | |
|------|---|--|
| i) | First installment of forty per cent of the total duty payable (as per declaration by the importer). | At the time of filing of bill of Entry. |
| ii) | Second installment of thirty per cent: | Within thirty days of payment of |
| iii) | Third installment of remaining thirty per cent (along with the differential, if any based on final assessment). | Within thirty days of payment of second installment. |

324. Procedure for deferment.- (1) An importer, after making payment of duties payable under rule 323, shall be allowed to bring the ships in the approved breaking yard at Gaddani Beach, District Lesbella, Baluchistan.

(2) For the assessment of the amount payable under rule 3, the importer shall file the stability booklet, builder's plan or builder's certificate confirming light displacement tonnage (L.D.T.) along with other documents, as may be required, with the bill of entry to the assessing officer appointed in this behalf.

(3) In the case of non-production of builder's plan under sub-rule (2), the ship shall be surveyed by an approved surveyor to ascertain the light displacement tonnage (L.D.T.) prior to beaching, as laid down in the Public Notice No. 1/1990, dated the 3rd February, 1990, and No. 2/1990, dated the 30th December, 1990, issued by the Collector of Customs, Custom House, Gaddani.

(4) The importer shall, after paying the first installment under rule 4, submit an application for grant of permission for breaking of ship along with an undertaking on forty rupees judicial stamp paper testifying that -

- (a) he shall start breaking the ship immediately after receiving the requisite permission and will not remove from the yard any goods except unnecessary tackle, with the permission of the Assistant Collector concerned; and
- (b) he shall stop breaking in case the dues are not paid within the stipulated time or there is any dispute in respect of finalization of assessment of the ship concerned.

(5) Final assessment of the ship shall be made within one month from the date of initial payment and the importer shall be required to deposit the deferred amount within such time as may be specified at the time of such final assessment.

(6) In the case of unavoidable delay in finalization of assessment of the ship, the grace period may be allowed for one month only by the Collector, Gaddani, keeping in view the exigencies of the case.

(7) In case of failure by the importer to make payment in accordance with the schedule specified in rule 323, he shall be stopped breaking the ship forthwith and shall not be allowed to avail facility of deferment of duties payable in respect of the ship for which such deferment was permissible and no such deferment of duties shall be allowed to him in future.

(8) The breaking of ship shall not be allowed if the importer fails to observe the provisions of this sub-chapter or contravenes any of the provisions of the Act or other law and rules for the time being in force.

325. Repeal.- The rules made under the following notifications are hereby repealed:-

S. No.	Notification No.	Date
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(1)	(2)	(3)
1.	C.No.10(34)-cus.III/58	18.04.1963
2.	S.R.O. 3(I)70	02.01.1970
3.	S.R.O. 2(I)72	30.12.1972
4.	S.R.O. 13(I)71	08.01.1971
5.	S.R.O. 974(I)79	23.10.1979
6.	S.R.O. 490(I)91	03.05.1991
7.	S.R.O. 677(I)92	02.07.1992
8.	S.R.O. 245(I)93	31.03.1993
9.	S.R.O. 36(I)94	05.01.1994
10.	S.R.O. 61(I)94	22.01.1994
11.	S.R.O. 663(I)96	07.08.1996
12.	S.R.O. 1140(I)97	06.11.1997
13.	S.R.O. 570(I)98	12.06.1998
14.	S.R.O. 843(I)98	22.07.1998
15.	S.R.O. 905(I)98	12.08.1998
16.	S.R.O. 1369(I)99	24.12.1999
17.	S.R.O. 375(I)2000	17.06.2000
18.	S.R.O. 882(I)80	23.08.1980
19.	S.R.O. 185(I)2001	21.03.2001
20.	S.R.O. 186(I)2001	21.03.2001
21.	S.R.O. 1319(I)/1996	24.11.1996

^{2&30}**CHAPTER XIV**

TRANSSHIPMENT

- 326. Definitions.-** In these rules, unless there is any thing repugnant in the subject or context,-
- (a) “Act” means the Customs Act, 1969 (IV of 1969);
 - (b) “authorised representative of the carrier” means person(s) duly authorised by the carrier for submission of documents to the Customs and for carrying out all functions relating to transshipment of goods;
 - (c) “carrier” means the Pakistan Railways, National Logistic Cell (NLC), Sambrial Dry Port Trust, Faisalabad Dry Port Trust, Multan Dry Port Trust or such other carrier as the Central Board of Revenue may approve from time to time and are duly licensed under Chapter VIII of Customs Rules,2001;
 - (d) “Control requirements” means feeding of data into the CCSU computer system and its acceptance by the system, or alternatively the filling and signing of the paper based documentation for the sealing;
 - (e) “conveyance and transport unit” means conveyance, vehicles and transport units used by the carrier for the transshipment of goods from port to another customs port or stations;
 - (f) “Customs Container Security Unit (CCSU)” means the unit based in Custom House Karachi controlling the container sealing operations throughout Pakistan;
 - (g) “Focal Point” means the location of the CCSU field unit for operating the application and removal of seals;
 - (h) “focal point (Entry)” means the focal point where the goods arrive are sealed and seal is affixed for transit or transshipment to the upcountry dryport or customs station for checking and removal of seals at the focal point (exit);
 - (i) “focal point (Exit)” means the focal point at destination where the seal is examined and checked for irregularities and removed;
 - (j) “heavy or bulky goods” means any heavy or bulky object which because of its weight, size or nature is not normally carried in a closed vehicle or closed container;
 - (k) “port” includes a customs-port and customs stations as defined in section 2 of the Act;

- (l) “prescribed time limit” means the time limit prescribed for the journey on the prescribed route;
- (m) “prescribed transport route” means the route prescribed for the transit/transshipment of goods;
- (n) “scanner” means the containerised cargo scanner located at ports for import/export cargo;
- (o) “transshipment” means the transfer of transshipment goods without payment of customs duties and taxes at port to carrier for carriage to another customs port or stations;
- (p) “transshipment goods” means goods brought into Pakistan which are to be transported from port to other customs ports or stations;
- (q) “transshipment permit” means the authorization granted by Customs (Import Section), for transshipment of goods;and
- (r) “transshipment manifest” means manifest to be prepared by the carrier in the prescribed form for submission to Customs Import Section, and to the appropriate officer of Customs at the customs ports or stations of destination.

327. Specifications of transport units.- (1) All transport units and conveyance used by the carrier for carrying transshipment goods shall be properly secured, riveted, locked and sealed.

(2) The transport units and conveyance used by the carrier shall be so constructed and equipped as to provide for the customs seals to be conveniently and effectively affixed thereon and containing no concealed space where any goods could be hidden.

(3) The vehicle, truck and trailer units shall have a permanently installed/fixed tracking device capable of showing the location of the said vehicle or trailer at any given time as well as a track of its route and stoppages etc. as and when required by the CCSU. The tracking device is not mandatory for the prime movers or tractors of articulated trailers or trailers.

(4) The transport units shall be free from all manufacturing defects so that no goods can be removed from or introduced into the sealed portion of the transport units without leaving visible traces of tampering or breaking of the Customs seal.

(5) All places, holds or provisions in the transport units capable of holding any goods should be readily accessible for Customs inspection.

(6) The transport units (trailer but not prime mover) owned or leased by the carrier shall be indelibly painted on all four sides with their colour and clearly indicating name of the carrier as well as Customs CCSU UAN phone number to report accidents or information

(7) The trailers or articulated trailers shall be individually registered with the vehicle registration authority

328. Conditions for qualifying as a bonded carrier and its operations.- (1) Transshipment shall only be allowed if the bonded carrier possesses a fleet of minimum twenty five registered vehicles in his name or company or are leased by them. The bonded Carrier will be allowed to use only such vehicles/trailer units which have a permanently installed/fixed tracking device of a reputable company. The Customs staff shall verify the satisfactory working of the tracker and the identity of the vehicle used by the bonded carrier for transshipment of consignments, as well as the road worthiness of the vehicle/trailer/prime mover and registration number and other particulars of the vehicles.

(2) Bonded carrier licence shall be issued by the Collector of Customs (Appraisal), Karachi, for a period of one year on the recommendation of constituted team of Collectors comprising Collector of Customs (Appraisal, Preventive and Port Qasim), after completion of formalities under the Customs Rules, 2001. The licence may be revoked at any time by the licensing authority

(3) Registration of the carrier under the Companies Ordinance, 1984 (XLVII of 1984), and with Chamber of Commerce and Industry, and Transporters’ Association.

(4) The applicants shall possess National Tax Number under the provisions of the Income Tax Ordinance,2001(XLIX of 2001).

(5) The permission granted for bonded transportation would be non-transferable and shall not be allowed to be used by any sub-contractor.

(6) The applicants shall deposit a bank guarantee or Defence Saving Certificates etc., or a mix of such securities for five million rupees with the concerned Collector of Customs to safeguard Govt revenue. The Collector of Customs, if not satisfied with this condition, alone may subscribe the system of revolving insurance guarantee keeping in view the huge amount of duty and taxes involved in transportation of bonded cargo to up-country dry ports. The amount of bank guarantee or Defence Saving Certificates shall be forfeited apart from other consequential penal action under the Act, and the rules made thereunder, if the bonded carriers misuse the facilities of the transshipment of the imported goods.

(7) The registered vehicles of one bonded carrier shall not be allowed to be operated by an other bonded carrier for the transshipment of cargo to upcountry Dry Ports.

(8) All the Bonded Carrier Permit holders be required to obtain and possess Customs clearing and forwarding license.

329. Responsibilities of the Carriers.- (1) Prior to submission of application (**Appendix-I**) for transshipment, the carrier shall satisfy himself that the actual description, quantity, quality and weight of the goods under transshipment are as per declaration in the IGM of the vessel. In case any misdeclaration or substitution is found at subsequent stage, the carrier shall be held responsible under sections 32 and 121 of the Act.

(2) The carrier shall be responsible and bound to carry the goods to its destination without any delay and with utmost haste. The carrier shall also be bound to deliver the bonded cargo to its destination within the prescribed time-limit, using the transport route, as may be prescribed by the Board, from time to time.

(3) The delay in delivery from the stipulated time or deviation from the route will require a written explanation from the carrier to customs authorities and may entail revocation of license and an administrative fine as may be prescribed by the Board, in addition to other action under the Act.

(4) The carrier, except Pakistan Railways and National Logistics Cell, shall submit to the Assistant Collector (Imports Section) a revolving insurance guarantee in the prescribed form (**Appendix-II**) from an insurance company of repute covering all types of risks detrimental to the Government revenue involved in the transshipped goods along with general undertaking in the prescribed form (**Appendix-III**) binding themselves to transship the goods safely and securely as per this procedure. The insurance guarantee shall be issued by an insurance company having paid up capital of not less than one hundred million rupees and duly registered with the Controller of Insurance, Ministry of Commerce.

(5) The carrier, except Pakistan Railways and National Logistics Cell, shall submit a list of transport units owned or leased along with a copy of lease agreement for transshipment purposes to the Assistant Collector (Import Section). This list shall indicate registration number, engine and chassis number, make, model, tare or weight and be accompanied with photographs of each vehicle showing both sides, front, rear as well as chassis number. In case of leased vehicles the period of lease of the vehicle with address and national identity card number of the lessor. The lessor as well as the lessee will provide an affidavit that the said vehicle is owned by the lessor and not leased to any other person or carrier or bonded carrier.

(6) The Assistant Collector (Imports Section) shall issue permit (**Appendix IV**) for transport units which shall be treated as consolidated registration with Customs House. This permit shall always be available with the driver of the conveyance while taking delivery and transporting the transshipment goods.

(7) The carrier shall be responsible for transporting the transshipment/transit goods through the routes and within the time limits specified by the Board from time to time. In case some route is closed or cannot be used for any reason, the bonded carrier shall make an application to Assistant Collector (Imports) for permission to use the alternate route mentioning the alternate route to be used and the time to be consumed by using the alternate route.

(8) In case of any accident enroute which may cause delay in the delivery of goods beyond the specified time, the nature of accident, exact time and place of accident alongwith complete detail of the carrier shall be communicated to the CCSU telephonically or to the nearest Customs or Sales Tax Collectorate or station.

330. Receipt and processing of Transshipment documents.—(1) The carrier shall apply to the Assistant Collector for issuance of “Transshipment Permit” in the form as per **Appendix-I**.

(2) The application shall be filed in the Customer Service Centre (CSC), or if system is not computerised in the concerned Collectorate then in import section.

(3) If particulars declared in transshipment application and the particulars declared in the Import General Manifest are coincided, the computer shall automatically generate a Transshipment Permit in quintuplicate. In case the application is to be processed manually then the same principle of coincidence would be applied manually before issuing the Transshipment Permit.

(4) If the particulars of the transshipment application and the particulars of the consignment in Customs record do not coincide, the representative of the bonded carrier will make an amendment application in the prescribed form to the person incharge who on payment of the prescribed fee, shall allow the required amendment in the application.

(5) Transshipment of imported cargo (including unaccompanied baggage) to the up-country ports shall invariably be allowed in line with the provisions of section 121 of the Act through bill of lading. Transshipment may be allowed on the application filed by the authorized representative of the approved carrier, if the address of the party to be notified is of an up-country destination or the marks and numbers on the Bill of Lading indicate an up-country destination irrespective of the place of issue of import licence or of opening of letter of credit subject to the satisfaction of the Collector.

(6) The original copy of the permit shall be furnished to Assistant Collector (Import), at the port of disembarkation, the duplicate shall be retained by the Transshipment Section at the port of embarkation. Triplicate, quadruplicate and quintuplicate copies shall be handed over to the representative of the carrier. Triplicate copy shall be retained by the customs staff at the time of clearance of the conveyance from the port of embarkation, quadruplicate and quintuplicate copies shall be handed over to the bonded carrier for accompanying the conveyance. The quadruplicate copy shall be produced to Assistant Collector (Imports) at port of disembarkation, the quintuplicate copy will be retained by the bonded carrier for record.

(7) No application covering more than one consignment (destined for different customs ports or stations) shall be entertained.

331. Goods be transhipped in containers.- In order to facilitate the Bonded Carriers for transportation of loose transshipment cargo to up-country Dry Ports, the following procedure shall be observed, namely:-

- (a) The Bonded Carriers are authorised to use the empty sea containers of internationally accepted standardized dimensions and carrying valid original container numbers, taken from and with consent of respective shipping lines, to the effect that the containers so used should be on lease basis at least for a period of one hundred and eighty days for the carriage of loose transshipment cargo to up-country Dry Ports subject to the following conditions namely:-
 - (i) the carrier shall obtain prior permission with container number from the Import Section for use of the empty container(s) in order to avoid manifestation of one container in different places;
 - (ii) at the time of stuffing or sealing of loose transshipment cargo, verification of marks and number, and number of packages as per declaration in the Transshipment Permit shall be ensured by means of inspection by the examining officer that the container is found

to be empty and also recording date and time of dispatch of container and endorsement to this effect shall be made on the Transshipment Permit. The stuffed container(s) shall be sealed by the CCSU at the respective focal point as per procedure prescribed by the Board;

- (iii) in case of exceptional cases, if any problem is faced for stuffing of any goods in container the carrier shall approach the concerned Assistant Collector (Customs) who may allow transshipment of such goods in loose form subject to additional conditions, sealing requirements and safeguards, as he deems appropriate;
 - (iv) the container(s) shall be allowed to be removed from Port area after the issuance of Removal Memo by the designated staff entrusted with the job of delivery showing the number of container(s) along with detail of the consignment stuffed therein as well as the usual delivery documents, and the sealing by the CCSU or authorised person; and
 - (v) the Bonded Carriers shall submit prescribed certificate in duplicate (**Appendix-V**) duly completed and signed for each container to the appropriate officer of customs at destination. After receipt of the consignment at Dry Port, a copy of the said acknowledgement in duplicate shall be produced within the period of twenty days; and
- (b) The following goods, subject to sealing requirements as per the procedure prescribed by the Board for sealing, may be transshipped in loose condition of flat bed trailers, namely:-
- (i) heavy packages which cannot be stuffed in the container;
 - (ii) heavy coils of telephone or electric cables imported by public sector importers;
 - (iii) electric or telephone poles;
 - (iv) boilers and heavy generators;
 - (v) cranes, bulldozers and vehicles;
 - (vi) heavy air conditioning plants; and
 - (vii) cargo of over-dimension [to be determined by Assistant Collector (Wharf), on case to case basis].

332. Transshipment of vehicles.- (1) Prior to obtaining Transshipment Permit for transshipment of vehicles the carrier shall get the vehicle examined by Customs staff of the concerned shed and get the examination report endorsed on reverse of the application as per following procedure, namely:-

- (a) the carrier shall prepare documents for transshipment of vehicles to dry ports as usual and before presenting the same in the Import Section, shall get the vehicles examined by the Customs staff of the concerned shed. The examiner shall examine the vehicles as per the procedure laid down for examination and endorse examination report on the reverse of all copies of transshipment permits. The examination report shall contain following information in respect of each vehicle, namely:-

	Description of vehicles	Fittings	Findings
	(1)	(2)	(3)
1.	Make or Model	1. Air-conditioner, complete or in CKD condition.	Yes/No
2.	Type	2. Power steering	Yes/No
3.	Chassis No.	3. Radio	Yes/No
4.	Engine No.	4. Tape Recorder or Deck	Yes/No
5.	Capacity	5. Heater	Yes/No
6.	Year of manufacture	6. C/Lighter	Yes/No
		7. Clock	Yes/No

8.	Seat Belt	Yes/No
9.	Side Mirror	Yes/No
10.	Arm Rest	Yes/No
11.	Head Rest	Yes/No
12.	Carpet	Yes/No
13.	F/Mat	Yes/No
14.	Radial Tyres	Yes/No
15.	Auto Defogger	Yes/No
16.	Tinted Glasses	Yes/No
17.	Suntop Roof	Yes/No
18.	Matching Bumper	Yes/No
19.	Power Window	Yes/No
20.	Any other additional accessories	Yes/No
21.	Any other additional Information	Yes/No;

- (b) In case of availability of any or all of the aforesaid fittings, the examiner shall score out the “No” and tick (/) the “Yes” sign against such fitting. If any of the fitting is not available, he shall score out the “Yes” and tick (/) the “No” sign;
- (c) After permission for transshipment is granted and the vehicle actually leaves the port, the Superintendent (Imports) shall send one copy of the Transshipment Permit along with other documents through registered post to the respective dry port;and
- (d) The representative of the Bonded Carrier will bring the transshipment documents to Customer Services Centre or the Import Section attached with a service coupon.

333. Goods not permitted for transshipment.- The following goods shall not be allowed transshipment to up-country customs port or stations, namely:-

- (a) spirits, as defined in Chapter 22 of the First Schedule to Act;
- (b) dangerous drugs, as defined in the Dangerous Drugs Act, 1930 (II of 1930);
- (c) narcotic drugs and psychotropic substances in terms of Headings No.12.07, 13.02, 29.04, 29.22, 29.23, 29.25, to 29.27, 29.35 and 29.42 of the First Schedule to the Act;
- (d) explosive, as defined in the Explosives Act, 1884 (IV of 1884); and
- (e) arms and ammunition and parts thereof, as defined in the Arms Act, 1878 (XI of 1878).

334. Fixation of seal by Customs Container Security Unit staff or authorized person.- (1)

All transport units carrying transshipment goods shall be allowed clearance from the area of delivery on sealing by Customs Container Security Unit staff or authorised person as per the procedure prescribed by the Board for Sealing of Containers except in case of over-dimension cargo, notified heavy cargo and goods to be transhipped by Pakistan Railways as allowed by the Assistant Collector in charge.

(2) The container and vehicle shall be sealed with prescribed security and unbreakable seals with progressive serial number by the CCSU or authorised person at the focal points (entry), on first come, first served basis.

(3) In addition to the above mentioned sealing, a wire seal will be used to hold together the locking bolts of the containers and numbered adhesive tapes will be used on joints where doors of containers close on top and bottoms of the doors and on the hinges.

(4) The open containers and flat bed trailers shall be covered with tarpaulin in sound condition and a cable passed through the eyelet’s so as to secure the goods to the satisfaction of the Customs staff and seal shall then be applied to the ends.

(5) On focal points where the computerized sealing system of CCSU is not yet in place the CCSU staff or authorised person shall issue a sealing certificate in quadruplicate (**Appendix-VI**) upon sealing each container, (in the presence of designated examining officer if required), in accordance with the procedure prescribed by the Board.

(6) The original copies shall be retained by the person authorized for sealing, the duplicate shall be collected by the concerned examining officer after physical verification that the seal with progressive serial number has been fixed and all entries have been made in the certificate of sealing, the triplicate and quadruplicate copies shall be carried by the driver of the conveyance to the Customs Port or Stations of destination.

(7) Upon safe arrival at the destination, the CCSU shall inspect the seal at the focal point (exit) in the presence of driver of the vehicle, prime mover or representative of railways to verify the security of the cargo and intact condition of the customs seal and other seals if applicable

(8) In case the CCSU or authorised person finds the seal broken or tampered with, or finds the security of the cargo/container compromised in any way detrimental to the revenue, or safety or anti narcotics or anti terrorism concerns, the matter shall be reported to the Incharge CCSU as per procedure prescribed by the Board as well as the concerned Assistant Collector of destination for necessary action. Such container shall be de stuffed/ re stuffed only in the presence of authorised officer of Customs of the concerned customs station.

(9) In case the vehicle, trailer, prime mover or railway wagon or train meets with an accident or breakdown that has caused or may cause the security and safety of the bonded goods to be compromised, the driver of the vehicle/representative of the carrier will immediately inform the CCSU for necessary action as per the procedure prescribed by the Board.

- (i) The carrier shall bear all expenses incurred on restuffing or repacking of bonded goods pilferaged or damaged.
- (ii) the carrier shall approach the nearest officer incharge of Customs, Federal Excise and Sales Tax office for witnessing the shifting of goods in another transport unit if necessitated. The carrier shall shift the transshipment goods or container in the other transport unit in the presence of the officer authorised by the said office. The officer incharge shall issue a certificate to this effect to be produced by the carrier at the destination and cause the re-sealing of the container by CCSU or authorised person.

335. Clearance of goods from port.- (1) The authorized representative after completing formalities relating to the port area and on payment of all the dues or charges to the concerned department shall take the transshipment permit to the concerned shed or plot of the container operator for taking delivery of the consignment.

(2) The carrier shall ensure that no goods having marks and numbers or packages etc., different from the one indicated in the Transshipment Permit and Manifest are loaded for transshipment. In case of any discrepancy, the carrier shall report this matter to the concerned Assistant Collector for further orders.

(3) All conveyance carrying transshipment goods shall invariably be weighed at the Port weigh-bridge and the report of the same be provided in carrier manifest and weight slip be attached with the carrier's manifest. In case there is plus variation upto five percent or five hundred kilograms whichever is less, in the declared weight and the ascertained weight, the transshipment may be allowed subject to the satisfaction of Collector.

(4) Hundred per cent weighing and two per cent random physical examination to be ordered by Collector of Customs of suspected consignments at the port of transshipment in presence of bonded carrier be allowed and in case of mis-declaration of description or weight, warranted action shall be initiated.

(5) The carrier shall ensure that goods relating to only one specific customs station are loaded on one conveyance.

(6) The containers of such cargo shall be loaded on trucks in such a manner that their door sides shall be securely placed against the truck driver's cabin. Similar precautions shall be taken, to the possible extent, in case of containers of bonded cargo transported by Pakistan Railways.

336. Manifest of the carrier.- (1) After taking delivery of goods from the Port and loading thereof on the conveyance, the carrier shall prepare carrier's Manifest (**Appendix-VII**) in quadruplicate for each transport unit.

(2) The carrier shall forward original copy of the manifest to their office at destination for supplying to the concerned officer of the customs port or station. The duplicate copy of the manifest shall be retained by Customs staff posted at exit gate while allowing removal of the conveyance from that area. Triplicate copy shall be given to the driver of the conveyance who shall hand over the same to the earlier at the customs port or station of destination. The carrier shall retain the quadruplicate copy for their official use.

(3) On the day following the date of clearance of transshipment goods from the port, the carrier shall submit customs port or station(s)-wise consolidated manifest (**Appendix-VIII**) of consignments to the Import Section who shall enter the particulars in computer for subsequent scrutiny. The carrier shall get this consolidated manifest cleared within twenty days from Import Section certifying that all the consignments covered under the manifest of that period have safely and securely reached and delivered at the concerned customs port or stations.

(4) The import section shall carry out the job of manifest clearance in the computer on daily basis and provide to the concerned Assistant Collector with a list of Transshipment Permits the consignments of which have not been delivered at the customs ports or stations within twenty days.

(5) No further transshipment permit shall be allowed to a carrier till a certificate from customs ports or stations of destination is produced for receipt of earlier consignments transhipped twenty days ago.

337. Checking of conveyance enroute.- An officer of Customs or Federal Excise and Sales Tax, not below the rank of Deputy Superintendent, may, on reasonable suspicion regarding substitution or attempt of substitution of goods, or interference with the container and cargo contained therein which may in any way be detrimental to the revenue, or safety anti narcotics, anti terrorism concerns by tampering seals or containers while the conveyance is en route, shall inform Incharge CCSU about his suspicion and on receiving specific permission of Incharge CCSU or Collector of Customs in whose jurisdiction the goods are present are to be intercepted and check that the rivets, locks, seals, and labels of the transport unit and the container are intact. Report of such re-checking shall invariably be sent to CCSU by the concerned Collectorate by fax/e-mail/courier as well as telephonically within six hours of such interception.

338. Procedure at customs port or stations of destination.- (1) On arrival of transshipment goods at the customs port or station(s) of destination, the seal of the container or inventory of goods, in case of over-dimension cargo, shall be verified jointly by CCSU and the carrier as per the procedure prescribed by the Board. This verification shall be endorsed on the relevant column of carrier manifest.

(2) In case the over-dimension cargo does not tally with the inventory sheet of the Port, the matter shall immediately be brought to the notice of Collector concerned and Collector of Port of Transshipment.

(3) Customs examination of container with broken or tampered seal shall be conducted in the presence of representatives of carrier who shall sign the report pertaining to shortage, substitution or damaged goods.

339. Time limit for transshipment of goods.- (1) All goods for which transshipment permit has been issued will reach the customs port or stations of destination within seven days of the date of issue of transshipment permit.

(2) If there involves unavoidable delay in the transshipment of any goods the carrier shall make a request with specific reason to the concerned Assistant Collector for extension in the prescribed period. This extension shall, however, not be allowed on account of scarcity or non-availability of transport unit to a carrier.

(3) In case where the concerned Assistant Collector finds no cogent grounds for delaying transshipment, the already issued transshipment permit shall be cancelled.

340. Contravention of this procedure.- Contravention of any of the provisions of these rules shall be deemed contravention of Chapter VIII of the Customs Rules, 2001 and sections 32, 121 of the Act and the carrier shall be liable to penal action under the relevant provisions of section 156 thereof and other relevant rules.

Appendix-I

[see rules 329 and 330]

1. Name of Carrier _____ _____ 2. T.P. application No. ____ 3. Delivery Order No. ____ 4. Name of Dry Port: ____ _____	<u>TRANSSHIPMENT PERMIT</u> 5. Importer's name and address _____ 6. N.T. No. _____ 7. Import Registration No. _____ 8. Consignors name and address _____ 9. C&F Value: _____ 10. L.C. No. with date _____	11. Machine No. with date _____ 12. T.P. No. with date _____ _____ (allotted by Customs House) _____ 13. Signature and Seal of the authorised officer of Customs House.
---	---	--

14. Vessel	15. IGM No. & date	16. Index No.	17. B/L No. with Date	18. Port of Shipment of Goods with Country	19. Gross Weight	20. Net weight

21. S.No	22. Marks & Nos.	23. PCT Heading	24. Description with specification of goods (each item to be detailed separately)

25. Quantity with unit	26. Origin Code Country of Origin	27. Total No. of Containers	28. S.No. of containers	29. Seal No. affixed by Customs/ Contractors.

30. It is requested that the transshipment may be allowed. We declare that the details given above are true and complete. In case of any incorrect declaration in invoice/other documents regarding value, weight, quantity, quality and description unearthed at any stage before landing of goods at destination, we undertake to inform the Customs House on priority. In case of damage/pilferage/accident/ breakage of seals etc, we undertake to inform the Customs House, Karachi and Customs authorities at Customs stations of destinations and area of	31. Documents to be attached. Undertaking of the importer Indent/Proforma invoice Commercial invoice. Packing list. Bill of lading. Letter of credit.
---	---

Name of ship _____ voyage No.

with _____ Cargo Date of sealing _____ shed and date

_____ Relevant OM No. and date

S.No	B/L No.	No. of nature of packages e.g cases cartoons, bags, bales, pieces	Marks and number	Description of goods	Name and address of consignee/ importer.	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Entry in words permitted on _____ A.M.
P.M

We do hereby declare that this manifest contains to the best of our knowledge full and true account of all goods imported by M/s _____ into the Port of Karachi for transshipment the customs port of destination.

ASSISTANT COLLECTOR OF CUSTOMS FOR IMPORTS
[TRANSSHIPMENT]

Cleared on _____

Dated _____

ASSISTANT COLLECTOR OF CUSTOMS FOR EX-AUDIT

We do hereby declare that we have made satisfaction over the goods as entitled on conditions described in column.	The goods declared on the obverse excluding the following have been loaded into Wagon No..... it is request that these may be allowed to be transhipped.
CARRIER IN OUR PRESENCE PORT AUTHORITY	SHIPPING AGENT CARRIER

Transshipment allowed. The said wagons has also been sealed by me with Customs Transshipment Seal No. _____

OFFICER OF CUSTOMS

CARRIERS IMPORT MANIFEST

No..... Dated..... From
.....To.....

The undermentioned goods have been deposited by Railway..... No. _____ duly verified /checked and sealed with Customs and Railways seals to the customs ports of _____.

S.No.	Relevant TMS No. & date	No. and nature of packages e.g. cases, cartoons, bags, bales, pieces, etc.	Marks and numbers	Descripti on of goods	Name and address of importer consignee	Rotation No.	Name of Customs House Agent.
-------	-------------------------	--	-------------------	-----------------------	--	--------------	------------------------------

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
-----	-----	-----	-----	-----	-----	-----	-----

<u>Year</u> Bill of <u>entry</u> No. Date	No. of package Delivered	Discharged	Account to be for	Remarks
(9)	(10)	(11)	(12)	(13)

We hereby declare that the Carrier's Manifest contains to the best of our knowledge-full and the account of all transshipment goods according in the description given above. It is further stated that the rivets and locks are secure and that all Customs and Railways seals of fastening affixing are intact.

Entry in word permitted _____ (A.M/ P.M).

Assistant Collector of Customs for importers.

CARRIER

2. Certified that Railway wagon given are secure and etc. reveted, locked and with customs and Railways Seals and Cleared on

OFFICER OF CUSTOMS
ASSISTANT COLLECTOR OF CUSTOMS FOR EX-AUDIT.

Appendix-IV
[see rules 329 (6)]

Government of Pakistan
Collectorate of Appraisement
Customs House,
Karachi

No.

Dated _____

SUBJECT: **PERMIT FOR REGISTRATION AS PRIVATE BONDED CARRIER**

In terms of para 4(6) of Customs House, Karachi Public Notice Order No.____ (A), the vehicles indicated in attached list are hereby registered for transshipment of import goods to upcountry Customs ports for a period of six months ending _____. The Customs House, however, reserves the right to revoke/suspend this registration fully or partially without prior notice at any time during the period of its validity.

ASSISTANT COLLECTOR
(Import Section)

Encl: Certified list of vehicles.

Appendix-V
[see rules 331(a) (v)]

CERTIFICATE

This is to certify that following LCL cargo have been destuffed in container No. _____
 Seal No. _____ Vehicle No. _____.

S.No.	TP Machine No.	No. of Pkgs	Marks & Number	Destination
(1)	(2)	(3)	(4)	(5)

Above T.P consignments have been stuffed/sealed after verification of Number of packages/Marks & Numbers as declared in T.P and Bill of Lading.

(Name & Signature)
 with stamp
 Examining Officer
 at Karachi Port

Acknowledgement Receipt

 Certified that the above said goods cleared from KPT have safely and securely received and delivered with seals of the container intact as the Dry Port.

CUSTOM OFFICER
 AT DRY PORT

Appendix-VI
 [see rules 334 (5)]

Serial No.

CUSTOMS CONTAINER SECURITY UNIT

DESTINATION _____ **CERTIFICATE OF SEALING CONTAINERS ETC.**

Carrier : Railways/NLC/S.D.P.T/M.D.P.T./M.T.I./Other _____

T.P. APPLICATION/ ATTI NO. _____

CUSTOM TP/BILL OF ENTRY NO.

PARTICULARS OF DESPATCH AND RECEIPT

DESPATCH AND SEALING		Customs Seal No.	Container No.	Truck No./Trailer No./ Railway Wagon No.	RECEIPT AND DESEALING	
DATE	TIME				DATE	TIME

Signature of Person Receiving Copy
 container / wagon No. has been found intact /

Certified that the seal affixed to

Customs CCSU Officer at Sea Port _____

NOTE: IN CASE A SEAL IS FOUND BROKEN OR TAMPERED WITH AT DESTINATION THE ABOVE CERTIFICATE WILL NOT BE GIVEN INSTEAD THE MATTER WILL BE REPORTED TO INCHARGE CCSU & ALL CONCERNED INCLUDING THE DEPUTY/ASSISTANT COLLECTOR OF CUSTOMS AT DESTINATION

Appendix VII
 [see rules 336 (2)]

CARRIER MANIFEST

No. _____
 Date: _____

T.P NO. _____ T.P. DATE _____ DRY PORT _____

Discharged From Vessel/Voyage	IGM No. and Date	Index No.
Marks and No.	Container No.	Vehicle No.
Tare Weight of Conveyance	Gross Weight (MT)	Net Weight (MT)
Seal Number of SHIPPER/CONTAINER YARD	CCSU Seal No.	Quantity
Description of Goods	Nature of Packing (Pallets, Packages, Cartons, Cases, Bags, Bales, Sheets, Pieces)	
Name/Telephone Number of Cleaning Agent at ARRIVAL Port	Name & telephone No. of Clearing Agent at Destination Port	
Certified that the Details on this Document are correct	Certified that the above mentioned goods have been sealed and Transhipped in my presence	Certified that the above mentioned goods have been received by Customs on _____ with seal intact
Signature with date and Stamp of Transporter	Signature with date and Stamp of Customs CCSU Officer at Port of sealing	Signature with date and Stamp of Customs CCSU Officer at Port of destination

Appendix-VIII

[see rules 336 (3)]

Carrier _____

No. _____

Customs Port _____

Dated _____

A. CONSOLIDATED MANIFEST FOR GOODS TRANSHIPPED FROM PORT OF ARRIVAL

It is hereby declared that the following import goods/containers has been cleared from _____ for transhipment to Customs Port _____ on _____ with CCSU seals:-

T.P.NO. & DATE	CARRIER MANIFEST NO. & DATED	DUE DATE OF RECEIPT AT DRY PORT	NAME OF IMPORTER
1	2	3	4

- 1.
- 2.
- 3.

DESCRIPTION OF GOODS	QUANTITY	ACTUAL DATE OF RECEIPT AT DESTINATION PORT
5	6	7

- 1.
- 2.
- 3.

Signature & Stamp
of the Carrier

B. CERTIFICATE FOR SAFE DELIVERY OF TRANSHIPMENT GOODS

Certified that the goods covered under the above T.Ps cleared from KPT have safely and securely reached and delivered at Dry Port except the ones relating to T.Ps at Serial No. _____ above.

Signature & Stamp
of the authorized officer of Customs
Customs Port _____”

Dated _____

Dated _____

CHAPTER XV

WAREHOUSING

342. Definitions.- In this chapter, unless there is anything repugnant in the subject or context,-

- (a) "Acts" means the Customs Acts, 1969 (IV of 1969), the Central Excises Act, 1944(I of 1944), the Sales Tax Act, 1990 and the Income Tax Ordinance 2001;
- (b) "Analysis Certificate" means a certificate issued by the Collector under rule 352
- (c) "bond" means a bond in the form set out in Appendix-II;
- (d) "common bonded warehouse" means a warehouse licensed by the Collector under rule 344 for warehousing customs duty, sales tax, central excise duty or with holding tax, free import of goods primarily meant for manufacture of finished goods by the Small & Medium Enterprises or indirect exporters;
- (e) "indirect exporter" means a manufacturer or supplier of goods or articles which are to be used as input for export;
- (f) "input goods" means all goods, except polyester staple fibre, required for the manufacture of goods meant for export, such as raw materials, accessories, sub components, components, sub-assemblies, assemblies and includes unrecorded media for development of software and recorded software used as tools for development of software as approved by the Collector in the Analysis Certificate;
- (g) "licensee" means a person or firm to whom a license is granted under rule 344;
- (a) "manufacture" means any process incidental or ancillary undertaken in the manufacturing of finished goods under this chapter;
- (i) "manufacturing bond " means a bonded warehouse, having manufacturing facility, licensed by the Collector under rule 344;
- (j) "manufacturer-cum-exporter" means any person or firm registered under the Sales Tax Act, 1990 as a manufacturer-cum-exporter;
- (c) "private bonded warehouse" means a warehouse licensed by the Collector under section 13 of the Customs Act, 1969(IV of 1969);
- (d) "public bonded warehouse" means a warehouse licensed by the Collector under section 12 of the Customs Act, 1969 (IV of 1969);
- (m) "Small and Medium Enterprises" means an export unit having export quantum upto two and half millions US dollars per annum;
- (a) "vendor" means a person who is registered under the Sales Tax Act, 1990, and to whom goods are provided by the licensee for further manufacture of goods; and
- (b) "warehouse" means a common bonded warehouse, a manufacturing bond, a private bonded warehouse or a public bonded warehouse licensed by the Collector.

343. Licensing.- (1) Any person or firm desirous of operating a warehouse shall apply to the Collector in the form set out in Appendix-I to this chapter along with the following documents, namely:-

- (a) the site plan of the proposed warehouse indicating the location of the premises and the details of the total area, covered area and the area proposed to be utilized for storing the warehoused goods and manufacturing area and separate storage areas for manufactured goods, factory rejects and wastages, in case of a manufacturing bond;
- (b) national tax number certificate;
- (c) banker's certificate, directly forwarded by the bank to the Collector in a sealed envelope, regarding financial transactions of the applicant during the last two years;
- (d) memorandum and Articles of Association in the case where the applicant is registered under the Companies Ordinance, 1984 (XLVII of 1984), or partnership deed if it is a partnership firm;

- (e). copy of the national identity card of owner and directors of the company;
- (f) a general bond in the form set out in Appendix-II;
- (g) lease or tenancy agreement with the written permission from the landlord to use the premises as a warehouse for a period of at least three years;
- (h) certificate from supplier of fire fighting equipment installed in the premises regarding its validity date;
- (i) pay order in favour of the Collector equal to the establishment charges, if leviable under rule 349;
- (j) comprehensive insurance policy covering all risks such as fire , burglary, riots, strikes, malicious damage and allied perils, issued by an insurance company having paid up capital not less than Rs. 40 millions, registered with the Controller of Insurance, Ministry of Commerce, in the sum equal to the maximum face value of proposed license, covering the total amount of the customs duties, central excise duty, sales tax and any other tax leviable on the imported goods or locally procured goods, in respect of a manufacturing bond, to be warehoused;
- (k) an undertaking by an insurance company duly approved by the Controller of Insurance, Ministry of Commerce, on the stamp paper undertaking that-
 - (i) ³³[Omitted]
 - (ii) full premium under the aforesaid insurance policy has been duly received;
 - (iii) in case the licensee does not make the required stock declaration in time the company shall immediately inform the Collector; and
 - (iv) breach of warranty by the licensee or non-compliance or omission of any nature by the licensee shall not prejudice any claim lodged by the Collector;
- (l) recommendations of the relevant representative Trade Association or Chamber of Commerce and Industry or Export Promotion Bureau; and
- (m) details of the type of machinery installed, in case of manufacturing bond.

(2). On receipt of an application along with the documents prescribed in sub-rule(1), the Collector after such verification as he deems necessary, may issue a license within seven days of such verification, to the applicant to operate a warehouse.

(3). The verification under sub rule(2) shall be carried out within seven working days of the receipt of complete application along with all required documents except where the applicant is himself responsible for the delay.

344. Cancellation of License.- The license may be cancelled by the Collector on conviction of the licensee for any offense under any of the Acts or non-utilization of the license during the last twelve months, or for violation of any of the conditions specified in the license or on the request, in writing, by the licensee.

345. Suspension of License.- (1) Pending consideration whether a license be cancelled under

rule 345, the Collector may suspend the license if he is of the opinion that it is expedient to do so and for the reasons to be recorded, in writing, thereof by him.

(2) In a case referred to in sub-rule (1) the reasons to show cause shall be communicated to the licensee within a week of such suspension.

346. Revalidation or revival of license.- The license shall be issued for a period of three years and the same shall stand revalidated for a further period of up to three years by the Collector on the request of the licensee provided the Collector is satisfied that no action under the Acts is pending against the licensee and the licensee has duly submitted a revalidated insurance policy for a further period of three years ³³[Omitted], and the changes, if any, in the documents furnished under rule 344.

347. Transfer of ownership or title.- The licensee shall not be allowed to transfer the ownership or title of the warehouse unless all outstanding customs duty, central excise duty, sales tax and income tax are paid and all other liabilities are discharged.

348. ³³[Omitted]

349. Premises of the warehouse.- (1) The licensee shall either own the premises of the warehouse (hereinafter called the premises) or have a lease thereof in his name for the period for which the license is sought to be issued.

(2) The premises shall have clearly ear-marked the area for storage of imported goods.

(3) In case of a manufacturing bond, the manufacturing area and separate stores of locally procured input goods, finished goods, rejects and waste, shall be clearly ear-marked in the premises.

(4) The premises shall be on an independent area having an independent entry or exit from a public area, having no other entry or exit and independent of such premises which is not bonded under this chapter.

Provided that in exceptional circumstances, to be explained by the licensee, in writing, the Collector may approve the premises otherwise with or without any conditions or restrictions as he may deem fit to impose.

350. Warehousing Period.- (1) The warehousing period for a public or a private bonded warehouse shall be the same as provided in section 98 of the Customs Act, 1969 (IV of 1969):

Provided that Soyabean oil falling under PCT No.15.07 of the First Schedule to the Customs Act, 1969 (IV of 1969) can be kept in the warehouse for one hundred and eighty days:

Provided further that ships store and aircrafts store may be kept in the bonded warehouse for a period of two years without payment of surcharge chargeable under section 98 of the Customs Act, 1969 (IV of 1969).

(2) The goods imported by ²³[diplomatic bonded warehouses and] duty free shops licensed under the Customs Act, 1969 (IV of 1969) for sale to passengers against their baggage allowances and to other entitled persons can be kept in the bonded warehouse for a period of two years from the date of in-bonding thereof without payment of penal surcharge leviable under section 98 of the Customs Act, 1969 (IV of 1969).

(3) The warehousing period for a private or public bonded warehouse shall start from the date of admission of goods into the warehouse and not from the date of filing of bill of entry.

⁴⁶[(4) Input goods imported or produced locally by a manufacturing bond licensee shall be consumed within a period of three years from the date of filing of Goods Declaration or procurement of locally purchased goods:

Provided that palm oil/olein shall be consumed in the manufacture of goods meant for export within six months from the date of filing of Goods Declaration or procurement of locally purchased goods.]

(5) For a common bonded warehouse, the licensee shall supply the input goods to the Small and Medium Enterprises and other exporters within a period of three years from the date of filing of bill of entry thereof without payment of penal surcharge leviable under section 98 of the Customs Act, 1969 (IV of 1969).

(6) No refund of duty and taxes shall be payable to importer if duty paid goods are damaged, deteriorated or destroyed during the period of storage after payment of duty and taxes.

(7) The calculation of surcharge, if chargeable under section 98 of the Customs Act, 1969 (IV of 1969), shall be made on the basis of duty and taxes on the into bond bill of entry, when goods are entered into the warehouse, without taking into account any concessionary rate of duty applicable at the time of ex-bonding of the goods and the fact that goods will be re-exported under a bill of export.

351. Analysis Certificate for goods to be manufactured in a manufacturing bond.- (1)

The licensee shall apply to the Collector, within ⁴⁶[fifteen] days of issuance of manufacturing bond license, for issuance of an Analysis Certificate as set out in Appendix-III showing the input and output ratio of input goods vis a vis finished goods along with wastages.

(2) The Collector or the officer authorized by him in this behalf, shall after such verification as he deems necessary, issue an Analysis Certificate within ⁴⁶[fifteen] days of receipt of such application, showing the actual quantity of input goods used and wastage occurred in the manufacture of one unit of finished goods.

(3) One copy of the Analysis Certificate shall be given to the licensee and one copy shall be retained in the Custom House.

(4) Analysis Certificate shall not be required for every consignment or input goods if the finished goods are the same for which Analysis Certificate has already been issued. However, a separate Analysis Certificate shall be applied for and issued for every new finished goods.

(5) In case of expensive samples such as leather jackets or garments, etc. instead of complete finished goods, 6" x 6" piece of leather or lining material, a button or a piece of thread or a three inches long zipper etc. may be retained by the Collector for the purpose of issuance of Analysis Certificate.

352. Procurement, manufacture, export and removal of goods by a licensee of a manufacturing bond.- (1) The input goods for production of finished goods according to the specification approved in the Analysis Certificate shall be procured by the licensee of a manufacturing bond in any of the following manners, namely:-

(i) the input goods may be imported by the licensee without payment of custom duty, central excise duty and sales tax after declaring on the bill of entry that input goods are being imported under manufacturing bond for manufacture of export goods;

(ii) the input goods produced from the local exciseable unit may be procured by the licensee without payment of central excise duty against AR-3 or any other rule for the time being in force;

(iii) the sales taxable goods meant for further processing shall be supplied to the licensee of the manufacturing bond against a tax invoice after payment of sales tax and the licensee shall be

entitled for refund of input tax credit in accordance with the Sales Tax Refund Rules, 2000; and

⁴⁸[(iv) the licensee may procure duty paid input goods manufactured locally, in addition to duty-free input goods for production of finished goods and if duty drawback and rebate of federal excise duty is admissible on export of such finished goods on the basis of standard duty drawback and rebate notifications, the f.o.b. value for claiming such duty drawback and rebate shall be the value excluding value of the duty-free goods imported under these rules.]

(2) The record of input goods received, manufactured and exported shall be maintained in the format as set out in Appendix-IV to this chapter.

Provided that one copy in the form of monthly return shall be submitted to the Collector before the tenth day of the following month.

(3) The export of finished goods shall be made against the bill of export prepared by the licensee of manufacturing bond and endorsed as " Export from Manufacturing Bond ".

(4) The licensee of manufacturing bond may exercise his option to get the finished goods meant for export examined by an official of customs either in the manufacturing bond or at the Port and quadruplicate copy of the bill of export shall bear the examination report of the official of customs accordingly.

(5) ²⁹[Omitted]

(6) Removal of finished goods for home consumption on filing of bill of entry may be allowed subject to the limitations and restrictions provided in the Import Policy Order for the time being in force on payment of duties and taxes leviable thereon, up to forty per cent of the annual production of the manufacturing bond:

⁴⁶[(6a) The leftover quantities of raw materials imported in a manufacturing bond or those which could not be utilized in export for certain reasons, to be recorded in writing, may be allowed removal in its original and unprocessed form for home consumption by the Collector of Customs on case to case basis subject to the limitation and restrictions provided in the Import Policy Order for the time being in force. The licensee shall file ex-bond Goods Declaration for payment of duties and taxes leviable thereon for such domestic clearance. The warehousing period for ex-bonding purpose shall be the same as prescribed under section 98 of the Customs Act, 1969.]

Provided that in case of engineering goods and leather footwear in the first three years up to seventy five per cent and forty per cent for subsequent years of their annual production in the manufacturing bond may be removed for home consumption.

(7) For the purpose of removal of finished goods for home consumption, normal value for the purpose of assessment of customs duty shall be the sum total of the value of input goods procured under clauses (i), (ii) and (iii) of sub rule (1) and value of supply for the purpose of assessment of sales tax shall be taken in accordance with clause (46) of section 2 of the Sales Tax Act, 1990.

(8) The licensee of a manufacturing bond may remove input goods or semi-finished goods out of his premises for partial manufacture or processing by the vendors after intimating the Collector or the officer authorised by him, in this behalf, in the form as set out in Appendix-V to this chapter.

Provided that in case the manufacturing process performed by the vendor is liable to central excise duty, the processed goods shall be returned to the manufacturer in such manner as if these are exported without payment of central excise duty.

Provided further that the finished goods may be removed directly for export from the vendor to the customs-port of exit.

(9) The factory rejects or finished goods not conforming to the export standards shall be allowed disposal in the local market as per provisions of the Import Policy Order for the time being in force after the filing of a bill of entry for home consumption by the licensee:

⁴⁶[(10) No wastage of input goods in terms of quantity, volume, weight or number, as the case may be, shall be allowed except as determined in the Analysis Certificate and no duty and taxes shall be charged on such wastage of the warehoused input goods, provided that such wastage is either destroyed in the presence of an officer of Customs, not below the rank of an Assistant Collector, or leviable federal excise duty and sales tax is paid on such wastage before removal.]

Provided that the factory rejects shall be allowed removal by an officer of customs not below the rank of an Assistant Collector, at the appraised value and customs-duty, central excise duty and sales tax shall be levied as if it had been imported into Pakistan in that condition.

353. Procedure in respect of a common bonded warehouse.- (1) For import of input goods into a common bonded warehouse a bill of entry shall be filed as per procedure applicable for clearance into the public bonded warehouses under the Customs Act, 1969 (IV of 1969).

(2) The licensee shall maintain a serially numbered register of all the input goods imported and the goods supplied to Small and Medium Enterprises, direct and indirect exporters, in the form set out in Appendix-VI to this chapter. Duplicate of the same record shall be maintained by the Custom House which shall be checked and authenticated by the Assistant Collector of Customs, in charge of the common bonded warehouse, on quarterly basis.

(3) The licensee shall issue four copies of the record referred to in sub-rule (2). The first and third copy of which shall be issued to Small and Medium Enterprises, or indirect exporter, as the case may be who shall maintain record of receipts in the relevant columns of Appendix-VI. The second copy shall be sent to the Collectorate of Customs with whom the licensee is registered. Small and Medium Enterprises, or indirect exporter shall attach the third copy with the bills of export or delivery order at the time of exportation of finished goods or their supply to indirect exporter, as a proof of supply or export, as the case may be. The fourth copy shall be retained by the licensee for his record.

(4) After the goods have been duly exported by Small and Medium Enterprises or direct exporter, as the case may be, the third copy shall be authenticated to the effect that the goods mentioned in the delivery order have been duly exported and the same shall be sent to the licensee as well as to the Assistant Collector of Customs in charge of the common bonded warehouse;

(5) The licensee shall provide proper accommodation to the officer in charge of the common bonded warehouse and all expenses incurred thereon shall be borne by the licensee.

(6) Removal of input goods to the Small and Medium Enterprises, indirect and direct exporters shall be made as per procedure specified in this behalf by the Collector.

354. Remission of custom-duty, central excise duty and sales tax to a licensee of a manufacturing bond or a common bonded warehouse.- Subject to the satisfaction of the Collector, the customs-duty, central excise duty and sales tax, if any, may be remitted in full or in part, as the case may be in the following cases, namely:-

- (a) when the goods are damaged or destroyed by unavoidable circumstances or for causes beyond the control of the licensee; or

- (b) when the wastage of input goods, as determined in the Analysis Certificate, is destroyed; or
- (c) when goods procured are bona fide samples drawn under this sub-chapter or samples for study, testing or design; or
- (d) when the input goods or finished goods that are rendered unfit for consumption or sale, are destroyed in the manner as determined by the Collector.

355. Removal of raw-materials for the manufacture of export goods by manufacturer-cum-exporters from the warehouses without payment of duty and taxes etc.- (1) Any manufacturer-cum-exporter having an export order or contract in his favour for the supply of goods to a foreign importer may procure duty and tax free goods from bonded warehouse licensed under this chapter, for further manufacture of goods meant for export.

(2) He shall apply to the Collector under whose jurisdiction the warehouse is located in the form set out in Appendix-V along with an application for issuance of an Analysis Certificate in the form set out in Appendix-III showing the input or output ratio of input goods vis-a-vis the finished goods along with wastage:

Provided that in case of finished goods in respect of which input or output ratio referred above has already been determined and Form 'S' issued by the Board or an Analysis Certificate under rule 352 has been issued, the determination of this input or output ratio shall not be undertaken by the concerned Collector.

(3) The application as specified in sub-rule 2 shall be accompanied by an indemnity bond along with a post-dated cheque binding himself for abiding by the required conditions and payment of government dues and penalties, in case of default, in the form set out in Appendix-VII for the leviable amount of duties and taxes.

(4) After the determination of the input or output ratio as specified in sub- rule 2, the Collector may allow the manufacturer-cum-exporter to procure goods from the warehouse without payment of duties and taxes.

(5) Under these rules, the Collector may allow removal of raw material from more than one bonded warehouses. A separate application and procedure as prescribed in sub-rule 2 shall be followed in respect of each warehouse.

(6) In case when such removal of goods is allowed to a manufacturer-cum-exporter under the rules, name and the address of such exporter along with other particulars together with claim under this chapter shall also be mentioned on all the copies of ex-bond bill of entry.

(7) Owner of the warehouse will maintain a certified copy of bill of entry of such removal made to manufacturer-cum-exporters together with a master register in the form set out in Appendix-VI.

(8) Owner of the warehouse shall furnish a copy of records of all sales made to each manufacturer-cum-exporter to Collector in the form of a return under his seal and signature duly verified by the Customs Officer in charge of warehouse on a quarterly basis.

(9) The manufacturer-cum-exporter shall maintain the record of goods procured, manufactured and exported in the form set out in Appendix-IV.

(10) The export of finished goods shall be made against the bill of export prepared by the exporter. Such bill of export shall be endorsed "Export made partially or wholly from goods procured from warehouse".

(11) Export of Goods manufactured under this rule shall not be permissible to any country by land routes.

(12) The goods procured from warehouse will be manufactured and exported within a period of six months from the date of filing the ex-bond bill of entry under the rules:

Provided that, this period may be further extended for another period of six months by the Collector and upon an application to this effect having been received from the exporter showing sufficient cause for this extension. If the goods are not exported within the stipulated period, the indemnity bond along with the post-dated cheque shall be enforced or encashed by the Collector under the provisions of section 202 of the Customs Act, 1969 (IV of 1969) besides any penal action at his discretion.

(13) Export under the rule shall be deemed to have been made on the realization of foreign exchange as shown on Bank Credit Advice issued in accordance with the State Bank of Pakistan's regulations for the time being in force.

(14) The indemnity bond along with the post dated cheque will only be discharged after the conditions as specified in sub-rule 13 have been fulfilled.

356. Bond to bond transfer.- (1) The bond to bond transfer of warehoused goods may be allowed by the Collector against an indemnity bond as set out in Appendix- VII to this chapter on submission of an application, by the licensee, as set out in Appendix- V to this chapter.

(2) The transfer, in respect of manufacturing bond, of input goods for getting the same processed in another manufacturing bond or in any other unit located in the Export Processing Zone may be allowed by the Collector.

(3) In respect of a manufacturing bond, a licensee shall be allowed by the Collector to sell the warehoused goods to another licensee within the validity period of the seller subject to such extension as the Collector may allow from the date of importation or purchase.

(4) A licensee of a manufacturing bond, purchasing the input goods, shall consume the same within the remaining period of consumption subject to such extension as the Collector may allow from the date of original importation or as extended from time to time.

Explanation.- For the purpose of this rule, the expression "warehoused goods" includes the goods manufactured from input goods by the seller under bond, whether in semi-processed, processed, semi-finished or finished state, which are used by a licensee purchasing such goods for the manufacture of a product for export under this chapter.

357. Re-export of warehoused goods.- (1) The licensee of a warehouse may be allowed by an officer not below the rank of an Additional Collector of Customs to re-export the warehoused goods in their original and unprocessed form within three years of their import subject to the conditions, limitations and restrictions of the Acts, Import Policy Order and Export Trade Control Order for the time being in force.

(2) Application for re-export of warehoused goods shall be made by the licensee on the form as set out in Appendix-VIII to this chapter.

358. Unaccounted goods of a Warehouse.- If any licensee fails to give proper account of the warehoused goods, input goods or finished goods to the satisfaction of an officer of customs not below the rank of an Assistant Collector, the licensee shall pay on demand an amount equal to the customs duty, central excise duty, sales tax and income tax leviable thereon as if they were imported and used for home consumption and shall also be liable to penalties imposed for such violation under the Acts.

359. Short landing notice.- The licensee of a warehouse shall submit the short landing of goods notice in writing to an appropriate officer of customs, not below the rank of Assistant Collector, within a week from date of warehousing of the goods or before filing the first ex-bond bill of entry whichever is earlier.

360. Last ex-bond bill of entry.- The last ex-bond bill of entry shall be filed by the importer for removal of a minimum of 20% goods mentioned in the into-bond bill of entry in respect of warehoused goods.

361. Stock taking of goods lying in a warehouse.- An appropriate officer of customs, authorized by the concerned Assistant Collector of Customs, shall conduct stock taking and detailed audit of a warehouse as and when so directed .

362. Maintenance of record.- The licensee of warehouse shall maintain proper record of all warehoused goods in the manner as prescribed in the Acts or the rules made thereunder or by the Collector.

363. Switching over to the provisions of this chapter.- (1) All the existing licensees of warehouses shall be deemed to have adopted this chapter and such licenses shall be deemed to have been issued under this chapter till the validity of existing licenses already issued.

(2) All liabilities of licensees referred to in sub-rule (1) shall be deemed to be their liabilities under this chapter.

APPENDIX-I
[SEE RULE (344)]

GOVERNMENT OF PAKISTAN
COLLECTORATE OF CUSTOMS

APPLICATION FORM FOR LICENSE OF A WAREHOUSE.

I/We intend to operate a private bonded warehouse / public bonded warehouse / common bonded warehouse / manufacturing bonded warehouse (strike out the irrelevant) in the name and style of _____ . It is requested that a license for _____ bonded warehouse may be granted to me / us.

A. GENERAL INFORMATION.

1. Name of the warehouse _____
2. Address: _____

3. N.T.N. _____
4. Sales Tax Registration No. (if required) _____
5. Status of Business: Sole Proprietorship, Partnership, Company.
(Tick the relevant).
6. Telephone , Fax and E-mail _____

7. Name of the directors with NTN & NIC No.
 - i. Name _____ ii. Name _____
N.T.N. _____ NTN _____
NIC No _____ NIC No. _____
 - iii. Name _____ iv. Name _____
N.T.N. _____ NTN _____
NIC No. _____ NIC No. _____
8. Maximum face value of the dutiable _____
goods to be stored / manufactured in the proposed warehouse.

9. Please give the following information, if applicable, and write "Not Applicable", if otherwise.
- i. Maximum value of the imported goods _____
/ input goods:
 - ii. Total storage area for imported goods _____
/ input goods:
 - iii. Nature, type and value of goods to be _____
imported:
 - iv. Nature, type and value of local _____
sales taxable goods.
 - v. Nature, type and value of local _____
excisable goods.
 - vi. Nature, type and value of goods to be _____
manufactured :
 - vii. Total value of goods exported in the _____
last two financial years.
 - viii. What other business the applicant is engaged in, give detail of sister
concern, if any.

 - ix. Whether the applicant has ever availed the facility of any kind of
bonded warehouse, if so give details:

 - x. Whether the license of the applicant ever revoked or the licensee
ever penalized under any provisions of the Acts.

 - xi. Whether the goods intended to be manufactured in the warehouse
fall within any category of Textile quotas, if so please indicate the
category (description & number) alongwith country:

 - xii. Please indicate the banks/branches of banks with which the business
will be carried in connection with the proposed warehouse.

B. UNDERTAKING.

1. I / We hereby declare that the information furnished by
me/us is true to the best of my/our knowledge and belief.

2. I/We would agree to abide by any and specific conditions as may be laid down from time to time.

3. I/We also agree to abide by any and specific conditions as may be laid down from time to time.

4. I/We also agree to inform the Collector or any Officer authorized in this behalf, of any change in the information provided in this application.

5. I/We have enclosed all documents required under sub-rule (1) of rule 2.

Date: _____

Signature of the Applicant _____

Diary No.

Date:

C. Remarks of Bond Officer.

Signature: _____ Name: _____

Date: _____

D. Remarks of Assistant Collector of Customs (Bond)

Signature: _____ Name: _____

E. Orders of Collector: _____

Signature: _____ Date: _____

Name: _____

F. Date of Issue.	
-------------------	--

Date of Expiry.	
-----------------	--

G. Revalidated for 3 years.

FIRST
REVALIDATION.

SECOND
REVALIDATION.

THIRD
REVALIDATION.

Date _____ Date _____ Date _____

Signature _____ Signature _____ Signature _____

APPENDIX-II

[See rule 344(1)(f)]

GOVERNMENT OF PAKISTAN
COLLECTORATE OF CUSTOMS

BOND

I/we M/s. _____,
jointly and severally bound to the President of Pakistan in the sum equal to the Rs.
_____ (Rupees _____ only) to be paid to the President of
Pakistan for which we jointly and severally bind ourselves and our legal representatives.

The conditions of this bond are that:-

If M/s. _____,
or their legal representatives shall observe all the provisions of the Acts, and the rules in
respect of such goods to be observed by the owner of the warehouse goods and by persons
obtaining permission to warehouse goods under the provisions thereof.

And if the said M/s. _____, or their legal
representatives shall pay to the appropriate officer of Customs at the Custom House, _____ all
dues, rent, surcharge or other lawful charges on the goods, which shall be demanded on the said goods or on
account of penalties incurred in respect of them, within the prescribed period or within such further time as the
Central Board of Revenue or the Collector may allow in this behalf together with surcharges on every such
sum at the discretion of the appropriate officer.

And that the establishment charges, if payable under the rules, for the year will
be deposited in advance at the time of renewal and will be subjected to review by the
Collector from time to time.

And that the amount demanded as a result of short recoveries discovered by the
audit at a later stage will be deposited on receipt of notice thereof.

And if within the terms so fixed or allowed, the said goods or any portion
thereof having being removed from the said warehouse for the home consumption or re
-exportation by sea, land or air, the full amount of all duties and taxes, warehouse dues, rent or
other lawful charges, penalties and surcharges demandable as aforesaid shall be first paid on
the whole of the said goods. This obligation shall be void.

Otherwise on breach or failure in the performance of any part of this condition
the same shall be in full force.

Signature and Seal: _____

Name: _____

N.I.C. No: _____

NTN: _____

Witnesses.

1. _____

2. _____

APPENDIX-III
[See rule 352 & 356(2)]

GOVERNMENT OF PAKISTAN
COLLECTORATE OF CUSTOMS

ANALYSIS CERTIFICATE

No. _____ Date _____

1. Name and address of the warehouse/manufacturer-cum-exporter.

2. Sales Tax Registration No. _____
3. Detailed specifications of the finished goods to be manufactured

4. Details of the input goods to be used for the manufacture of the finished goods.

S.No.	Input Goods.	Per unit requirement	Wastage.
(i)			
(ii)			
(iii)			
(iv)			
(v)			
(vi)			
(vii)			
(viii)			
(ix)			
(x)			
5.	Average per unit cost of input goods. _____		
6.	Average incidence of duties and taxes. _____		
7.	Average per unit value of finished goods. _____		
8.	Any special instruction _____		

Prepared by:

Countersigned by:

Signature and seal

Signature and seal

APPENDIX-IV
[See rule 353(2) and 356(9)]

GOVERNMENT OF PAKISTAN
COLLECTORATE OF CUSTOMS,

_____.

ITEMWISE RECORD/ RETURN OF INPUT GOODS PROCURED,
MANUFACTURED AND EXPORTED DURING THE MONTH
OF _____, 20_____

Name & address: _____ License No./Sales Tax Registration No. _____

Opening Balance on Ist day of month.	B/E No./ AR-3 No./ Sales tax invoice No./ purchase receipt No. & date.	Quantity of each item received.	Value of each item.	Rate of duty/sales tax on each item	Total duty /taxes involved.	Country of origin / Central Excise License No. Sales tax Registration No./ Name of Warehouse from whom received.
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Input Goods Removed for manufacture of finished goods.	Quantity of goods manufactured.	Quantity & value of finished goods exported.	Bill of Export No. & date.	Quantity of factory rejects.	Quantity Ofwastage	Quantity Of goods Removed For home Consumption or Returned By vendor.	Closing balance of input goods and manufactured goods on the last day of month.
(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)

Signature : _____

Name and Designation: _____

N.I.C No. _____

Verified by the Customs Officer Incharge of the Bond.

Signature:
Name & Designation:

APPENDIX-V

[See rule 353(8), 356(2) and 357(1)]

**GOVERNMENT OF PAKISTAN
COLLECTORATE OF CUSTOMS**

**APPLICATION FOR TRANSFER OF GOODS FROM A WAREHOUSE TO ANOTHER
WAREHOUSE/VENDOR/MANUFACTURER-CUM-EXPORTER.**

To,
The Collector,

Collectorate of Customs,
Custom House _____.

I/we, M/s _____
intend to transfer the following goods from _____
(Name, address & license No. of the warehouse)
to _____
(Name, address & license No. of the warehouse/vendor/manufacturer-cum-exporter)
for the purpose of _____

Description	B/E / AR-3 / Sales Tax invoice/purchase receipt No. & date	Quantity.	Value in Rs.	Total Value (per unit)	Duty & taxes rate (item-wise)	Total duty & taxes involved.
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Indemnity Bond No. & Date.	Nature of further processing, if required.	Date on which transfer is required.	Date on which transferred goods will be retrieved / exported.	Extent of value addition, if any.
(8)	(9)	(10)	(11)	(12)

Signatures with date _____ Signature with date _____
Name & Designation _____ Name & Designation _____
of Consignor _____ of Consignee _____

APPENDIX-VI
[See rule 354(2), 354(3) and 356(7)]

**GOVERNMENT OF PAKISTAN
COLLECTORATE OF CUSTOMS**

**RECORD OF GOODS ISSUED FROM A WAREHOUSE AND RECEIVED
BY Small and Medium Enterprises'S /DIRECT & INDIRECT EXPORTER /
MANUFACTURER-CUM-EXPORTER/VENDOR.**

Name of the warehouse. _____ License No. _____

Input goods issued from a warehouse.							
Opening as on Ist day of the month.	B/E No. and date.	IGM No.	Item-wise quantity.	Items wise value.	Assessed duty on each item.	Quantity of each item.	Value of each item.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Duty and taxes involved.	Balance as on the last day of month.
(9)	(10)

First and third copy:	for Small and Medium Enterprises or exporter.	Signature of Licensee _____
Second copy:	for Collectorate of Customs.	Name _____
Fourth copy:	for the licensee of warehouse	Signature of Small and Medium enterprises/exporter _____ Name of Small and Medium Enterprises/exporter _____ Name and signature Of Customs Officer in charge of the Warehouse _____ Date _____

APPENDIX-VII
[See rule 356(3) and 357(1)]

**GOVERNMENT OF PAKISTAN
COLLECTORATE OF CUSTOMS,**

**ON APPROPRIATE STAMPED NON-JUDICIAL PAPER
INDEMNITY BOND.**

_____ This deed of indemnity is made on the _____ day of _____ 20____ between
M/s. _____ who have registered office
_____ (hereinafter called the licensee which means and includes their successors,
administrators, executors and assignees) of the

one part, and President of Pakistan through the Collector of Customs _____ (hereinafter called " the
Collector ") of the other part:

Whereas , the Collector has allowed us to remove goods in bond, we shall pay on demand all
duties, taxes, repayment, rebates and refunds, not levied or paid under the rules, on the procurement of
warehoused goods which are not accounted to the satisfaction of the Collector and to pay any penalties
imposed by the Collector /adjudicating officer for violation of these rules or the Acts;

NOW, THESE PRESENT WITNESS that in pursuance of this BOND the licensee M/s.
_____ hereby agree to indemnify the said Collector for loss of revenue to the extent of Rs.
_____ (Rupees _____) and also against costs and expenses which may be incurred by the
Collector in recovery of the above amount of
revenue.

It is further, agreed that the above amount may be recovered as an arrears of land revenue under
sub-section (2) of section 202 of the Customs Act, 1969 (IV of 1969), if the licensee fails to abide by any
condition laid down in the Customs Rules, 2001;

IN WITNESS WHEREOF the parties hereto have put their respective hands and seals on the day
above written.

- (1) M/s. _____
_____ (Address)
- (2) _____
(Name and permanent address)
for and on behalf of the President

WITNESSES

1. _____
(Signature, name, designation, full address and N.I.C. No.)
2. _____
(Signature, name, designation, full address and N.I.C. No.)

- Note. (1) The witnesses should be government servants in BPS-16 or above, or Oath Commissioner,
Notary Public or an Officer of a Scheduled Bank.
- (2) This bond should be based upon proper collateral security in the shape of NIT units,
Defence Saving Certificates, Khas Deposit Certificates, Bearer Bonds and such other
securities which banks generally accept for extending credit.

APPENDIX-VIII
[See rule 358(2)]

**GOVERNMENT OF PAKISTAN
COLLECTORATE OF CUSTOMS**

**APPLICATION FOR RE-EXPORT OF IMPORTED GOODS IN
THEIR ORIGINAL AND UNPROCESSED FORM.**

The Collector,
Collectorate of Customs,

_____.

I/We, M/s. _____
licensee vide license type _____ and No. _____ dated
_____ intend to re-export the imported warehoused goods in their original and
unprocessed form under rule 358(2) of this chapter.

The details are given below:-

- (1) Description of goods.
- (2) Quantity of goods to be re-exported.
- (3) Value of goods to be re-exported.
- (4) Period of retention for the said goods.
- (5) DETAILS OF IMPORTS.
 - (i) When the goods were imported.
(give date, B.E. No. and IGM No.).
 - (ii) How much (specify the quantity) of
goods as 5(i) above were utilized/ex-bonded.

UNDERTAKING:

1. I/We hereby declare that the information furnished by me/us is true to the best of my/our knowledge and belief.
2. I/We would produce further documentary evidence in support thereof if and when called for.
3. I/We also agree to abide by any such specific conditions as may be laid down from time to time.
4. I/We also agree to inform the Collector or any officer authorized in this behalf of any change in the information provided in the application.

Date _____
Signature of applicant.

CHAPTER XVI

LANDING AND CLEARING OF PARCELS RULES

364. The landing and clearing of parcels and other mails shall be made at the Foreign Parcel Department of the General Post Office at Islamabad, Lahore, Sialkot, Multan, Faisalabad, Peshawar and Quetta.

365. The boxes or bags containing the parcels shall be appropriately labeled (e.g. “Postal Parcels”, “Colis Postaux”, “Parcel Post” and “Parcel Mail”) and where so labelled shall be allowed to land and pass either with or separately from the regular mails, at the Foreign Parcels Department or General Post Offices mentioned in rule 365.

366. The Postmaster shall, on receipt of the parcel mail, hand over to the officer of customs: -

- (a) a memorandum showing the total number of parcels received by that mail from each country of origin;
- (b) parcel bills (in triplicate) in the form approved by the Collector of Customs or the sender’s declaration;
- (c) any other relevant documents that may be required for the preparation of the parcel bills by the Customs Department; and
- (d) the relative customs declarations and dispatch number, if any.

367.(1) On receipt of the documents mentioned in rule 366, the officer of customs shall scrutinize the particulars given therein and shall record and endorse on the declarations or parcel bills in respect of all parcels which are required to be detained for examination either for want of necessary particulars or defective description of suspect mis-declaration or under-valuation of contents.

(2) The officer of customs shall assess the remaining parcels by showing the rates of duty and sales tax on the declaration or parcel bills, as the case may be, and when any invoice, document or information is required for such assessment whereby the value, quantity or description of the contents of a parcel can be ascertained, he may call upon the addressee to produce or furnish such invoice, document or information.

Explanation. --For the purpose of assessment, the officer of customs shall be guided by the particulars given in the parcel bills or customs declarations and dispatch notes, if any.

368. As soon as the detained parcels are ready for examination, they shall be submitted together with the parcel bills or declarations to the officer of customs who, after examining them and filling in details of contents of value in the parcel bills or declarations, shall note the rate and amount of duty and sales tax against each item. The remark “Examined” shall be entered by the officer of customs against the entry in the parcel bill or declaration relating to each parcel examined by him. The parcel bill shall then be audited and the original and duplicate copies shall be returned to the Postmaster and, the third copy shall be retained in the Customs Department.

369. All parcels required to be opened for customs examination shall be opened in the presence of the post office officials and after examination be reclosed by the post office officials, and shall then be sealed by them with a distinctive seal. The parcels shall remain throughout in the custody of the Post Office officials, but it comes to the knowledge of the officer of customs at the time of examining any parcel that its contents are damaged or shall or that its particulars do not tally with the declaration, he shall make a note thereof on the parcel bill.

370. If on examination the contents of any parcel are found to be mis-described or the value understated or to consist of prohibited goods, such parcels shall be detained and reported to the Assistant Collector of Customs Incharge of the Division, and the Postmaster shall not allow such parcels to go forward without the orders of the Assistant Collector of Customs.

371. The duties, as assessed by the officer of customs and noted on the parcel bill, shall be recovered by the post office from the addressees at the time of delivery of parcels. The credit for the total amount of duty certified by the Customs Appraisers or Superintendents or Deputy Superintendents at the end of each bill shall be given by the Post Office to the Customs Department in accordance with the procedure settled between the two Departments from time to time.

372. The parcel bills and other documents on which assessment is made shall remain in the custody of the Post Office but the third copy shall be kept by the Customs Department for dealing with any claim, including refund of duty, and shall be preserved for three years.

373. The parcel bill shall show the following particulars, namely: -

- (i) number assigned by office posting;
- (ii) name of office of posting;
- (iii) name of office of destination;
- (iv) weight of parcels;
- (v) local number;
- (vi) declared value in foreign currency;
- (vii) rupee value;
- (viii) signature of Post Master or other authorized officer;
- (ix) contents ascertained by the Customs;
- (x) rate of duty;
- (xi) amount of duty;
- (xii) rate of sales tax;
- (xiii) amount of sales tax;
- (xiv) any other duty or tax;
- (xv) remarks; and
- (xvi) signature of the officer of customs.

374. Where the parcels are received back in the post office undelivered, the same shall be reported to the Customs within twenty four hours.

375. Where the sender has clearly instructed to send back the parcel, if undelivered, the same shall be allowed subject to condition that return postage charges are pre-paid or the postal authorities give surety for its receipt from original sender and there is no foreign exchange involvement by way of freight or otherwise from Pakistan. The duty and taxes on such parcels shall be remitted by the Assistant Collector on receipt of request from postal authorities.

376. A national Post Customs Committee shall be constituted to review the impediments in smooth and quick distribution of post parcels. Similarly Committee's shall be constituted by respective Collectors to meet once in six months to recommendations to national Post Customs Committee".]

12[“CHAPTER XVII
ALTERNATE DISPUTE RESOLUTION

377. Application. — The provisions of this chapter shall apply to all cases of disputes brought or specified for resolution under section 195-C of the Act.

378. Definitions.—(1) In this chapter, unless there is anything repugnant in the subject or context,--

- (a) “Act” means the Customs Act, 1969;
- (b) “applicant” means a person or a class of persons who has brought a dispute for resolution under section 195-C of the Act;
- (c) “committee” means a committee constituted under sub-section (2) of section 195-C of the Act; and
- (d) “dispute” means a case where, for evidently valid reasons, an importer or exporter is aggrieved in connection with any matter of customs specified in sub-section (1) of section 195-C of the Act and prima facie deserves relief for the elimination of possible hardship.

(2) All other words and expressions used but not defined in this chapter shall have the same meanings as are assigned to them in the Act.

379. Application for alternate dispute resolution. — Any importer or exporter interested for resolution of any dispute under section 195-C may submit a written application for alternate dispute resolution to the Board, stating therein, the following particulars, namely:--

- (a) the Collectorate of Customs or a Collectorate of Customs, Sales Tax and Central Excise or a Collectorate of Customs and Central Excise with whom a dispute has arisen;
- (b) the particulars of the case;
- (c) the grounds on the basis of which a resolution of a dispute is being sought by the applicant, duly supported with relevant documents;
- (d) the extent or the amount of customs duty, other taxes and penalties etc., which the applicant agrees to pay, if, any;
- (e) details of amounts already paid, if any;
- (f) the particulars of any person who will represent the applicant; and
- (g) the applicant shall, if required, pay the remuneration of the members other than a public servant, of the committee to the extent and in the manner specified by the Chairman of the committee as laid down in rule 381.

380. Appointment of Alternate Dispute Resolution Committee. — (1) The Board, after examination of the contents of an application by an importer or exporter and facts stated therein and on satisfaction that a dispute deserves consideration for resolution for the removal of hardship under section 195-C of the Act, shall constitute a committee consisting of an officer of Customs and two persons from a notified panel of Chartered or Cost Accountants, Advocates or reputable taxpayers for examination of the issues involved in the dispute and for taking other actions as provided under sub-section (3) of section 195-C of the Act. It may refer the dispute to one of the standing committee constituted under sub-rule (2) of this rule.

(2) The Board, however, may also on its own, notify constitution of such committee or committees in each collectorate as a standing arrangement for resolution of disputes under these rules and the aggrieved importer and exporter may make a direct reference to such committee for resolution of the dispute under the rules with a copy to the Board and Collector concerned. In case of an agreed decision, the Collector concerned may implement the agreed decision under intimation to the Board and Committee concerned.

(3) The aggrieved importer or exporter shall have the right to get the goods released from customs control under section 81 of the Customs Act,1969.

(4) The Board may appoint one of the members of the committee, other than a public servant, to be its Chairman.

(5) The Board may specify the time within which the committee shall be required to submit its report to the Board:

Provided that the time so specified may, if requested by the Chairman of the committee for reasons to be recorded in the request, be extended by the Board to such extent and subject to such conditions and limitations as it may deem proper.

381. Chairman and members to work voluntarily.- The Chairman and members of the committees shall work on voluntarily basis and no expenses and fees relating thereto shall be payable to them by any party to the dispute.

382. Working of the Committee. — The Chairman of the committee shall be responsible for deciding the procedure to be followed by the committee which may inter alia, include the following, namely:-

- (a) to decide about the place of sitting of the committee;
- (b) to specify date and time for conducting proceedings by the committee;
- (c) to supervise the proceedings of the committee;
- (d) to issue notices by courier, registered post or electronic mail to the applicant;
- (e) to requisition and produce relevant records or witnesses from the Collectorate or other concerned quarters;
- (f) to ensure attendance for hearings either in person or through an advocate, representative or a tax consultant;
- (g) to co-opt any other technical, professional or legal expert or specialist or tax consultant;
- (h) to consolidate recommendations of the committee and submission of the conclusive report to the Board; and
- (i) for any other matter covered under this chapter.

383. Recommendations of the committee.—(1) The committee may determine the issue and may thereafter seek further information or data or expert opinion or make or cause to be made such inquires or audit as it may deem fit. The committee shall formulate its recommendations in respect of any matter mentioned in sub-section (1) of section 195-C of the Act.

(2) The Chairman of the committee shall send a copy of the recommendations of the committee to the Board, applicant and the concerned collector simultaneously.

384. Reconsideration by the committee. — (1) The Board of its own motion, or on the request of the applicant, may refer back the recommendations of the committee for rectification of any obvious error or for reconsideration of the facts not considered earlier.

(2) The committee after rectification of the error or reconsideration of the facts as aforesaid shall furnish to the Board its fresh or amended recommendations within such period as specified by the Board.

385. Decision of the Board.—(1) The Board, after examining the recommendations of the committee, shall finally decide the dispute and make such orders as it may deem fit for the resolution of the dispute under intimation to the applicant, the Chairman of the committee and the concerned Collectorate.

(2) On receipt of the Board’s order as aforesaid, the concerned Collectorate shall implement the order in such manner and within such period as may be specified by the Board in the order.

386. Appeal against the order. — In case the aggrieved person is not satisfied with the orders of the Board, issued under sub-rule (1) of rule 385, he may file an appeal in the manner specified in sub-section (6) of section 195-C of the Act.”.]

¹³["**CHAPTER XVIII**
TRANSPORTATION OF CARGO
Sub-Chapter-I
CARGO DECLARATION"]

387. Definition.- In this sub-chapter, unless there is anything repugnant in the subject or context,-

- (a) “owner” means importer in case of import cargo and exporter in case of export cargo;
- (b) “carrier” means shipping line or shipping agent filing the Import General Manifest (IGM) to Customs in case of import cargo, and transporter bringing export cargo to Customs area in case of export cargo;
- (c) “FCL cargo” means full container load;
- (d) “LCL” means less than container load;
- (e) “consolidated cargo” means cargo containing shipments of two or more shippers or suppliers.
- (f) “Consignment Note” means a document issued by the shipper in case of FCL cargo or the person packing the container in case of consolidated cargo in the format given below:-

CONSIGNMENT NOTE		
		Date: _____
Customs CRN or Customs Machine Number	Container No.	Seal No.
Certificate: I / We hereby certify that goods mentioned in the accompanied packing list have been placed inside the container and the container has been sealed by me / us.		
Name and Signature of shipper/		

388. The procedure given in this sub-chapter is to be followed by all importers, exporters and carriers regarding Customs documents.

389. All import cargo entered into Customs area for clearance shall be accompanied with a copy of packing list and invoice in the following manner:-

- (a) **Containerized FCL cargo:** The documents shall be placed on the inner side of the door of container. In case of multiple containers in a consignment, each container shall have such documents pertaining to goods inside it.
- (b) **Consolidated cargo and LCL cargo:** The documents shall be attached to the goods or package at an obvious place. Each such container shall also have a consolidated packing list pertaining to goods inside it placed on the inner side of the door of container.
- (c) **Break bulk or bulk cargo:** The documents will be furnished to Customs by the carrier on entry of conveyance into Customs area.

390. All export cargo entered into Customs area for clearance shall be accompanied with a copy of packing list, invoice and, in case of containerized cargo, a Consignment Note. These documents will be furnished to Customs by the carrier at the time of pass-in of goods for export.

391. Liability of placing such documents vests with the owner of goods as well as on the carrier. The owner of goods and the carrier will explicitly stipulate the requirement of placing documents in the manner prescribed above as an obligatory condition, to the person packing or shipping the cargo.”

²⁸Sub-Chapter-II

ARRIVAL AND DEPARTURE OF VESSELS

392. Application.- The provisions of this Sub-Chapter shall, in relation to the arrival and departure of vessels, apply to such customs-port where the Pakistan Customs Computerized System (PACCS) is in operation or, to any extent, as may be made applicable under the Act.

393. Procedure to be specifically meant for computerized environment.- The procedure laid under this Sub-Chapter shall specifically be meant for the computerized environment where the PACCS is operational or, to the extent, made applicable.

394. Definitions.- In this Sub-Chapter, unless there is anything repugnant in the subject or context,-

- (a) “agent” means a shipping agent licensed under section 207 of the Act and duly authorized by one or more carriers to act as their agent at the ports where the PACCS has been applied or made operational;
- (b) “amend” or “amendment” in relation to a declaration, includes any addition, deletion or change in original data field declaration after its initial filing;
- (c) “carrier” means any person or entity who or which, under the contract carriage (Bill of lading), undertakes transportation of goods or perform carriage by sea through vessel operating common carriers (VOCCs) or non-vessel operating common carriers (NVOCCs), or combination of such modes;

- (d) “estimated time of arrival (ETA)” means the date and time as reported through vessel intimation report (VIR), at which the vessel is due to arrive at the pilot grounds;
- (e) “estimated time of departure (ETD)” means the date and time as reported through VIR, at which the vessel is due to depart from a berth in Pakistan;
- (f) “ship-chandler” means the person authorized by the carrier, to supply provisions and stores to the vessel and is licensed under section 207 of the Act; and
- (g) “Terminal Operator (T.O.)” includes the organization or establishment responsible for physical custody of cargo within the customs-port.

395. Import manifest and authorization to incoming and outgoing vessels under sections 43 and 51 of the Act.- (1) No vessel coming into the customs-port where the PACCS is in operation shall proceed into the port channel beyond the pilot grounds unless VIR including import manifest has been made to the customs authorities by the carrier or his agent in the form and manner as provided in these rules.

(2) Unless so authorized by PACCS, no pilot shall bring in, or take a vessel out of, the customs-port and such authorizations shall be issued by PACCS to the carrier or his agent through their inboxes on confirmation of VIR for entry, and port clearance for departure.

396. Electronic documents to be time stamped.- All documents received electronically online by PACCS shall be time stamped and retained in their original form under section 155G of the Act as proof of the document originally filed.

397. Nomination of agents: Where the carriers wish to nominate agents to act on their behalf or make any change of their choice or convenience in the nomination so made, they may do so either by nominating their agent or by making any such change online who, after obtaining user IDs under rule 398, shall be entitled to conduct all transactions directly with the customs authorities through PACCS online.

398. Unique user identifiers and revocation thereof.- (1) All carriers and their agents shall obtain unique user identifiers (IDs) for interacting with PACCS under section 155D of the Act.

(2) The Collector concerned may revoke the IDs obtained under sub-rule (1), if as a result of a complaint it is established that the carrier or his agent has violated these rules; provided that no revocation shall be made unless the carrier or his agent, as the case may be, has been afforded an opportunity of being heard.

399. Containers to bear security seals.- (1) All containers except empty and one-door-off containers, arriving in or leaving Pakistan, shall bear unique numbered security seals (bullet seals).

(2) All containers being exported from Pakistan shall be sealed prior to their passage out of the customs-area in case of,-

- (a) shipper’s load, stow and count containers, by the shipper;
- (b) CY containers subject to inspection by an authority for quality check, by that authority; and
- (c) LCL containers, by the person stuffing the containers.

400. Filing of vessel intimation report (VIR) and confirmation thereof.- (1) The carrier or his agent shall, using his IDs and logging onto PACCS, furnish VIR as per Appendix-I and, on receipt whereof, PACCS shall issue a VIR number as a proof of its receipt including future reference which shall be required for filing of declaration of goods in respect of imports and exports.

(2) The carrier or his agent shall, as per Appendix-II, confirm the VIR twenty-four hours prior to the ETA of the vessel which otherwise may be filed fifteen days prior to the ETA.

401. Amendments to vessel intimation report (VIR).-(1) The carrier or his agent shall be entitled to amend authorized data fields in the VIR by using their IDs online such that for all incoming and outgoing vessels, amendments shall be allowed at the rate of fifty rupees per data field till such time the ETA of the vessel or issuance of port clearance, as the case may be, is made.

(2) In case of any amendment made under sub-rule (1), the carrier or his agent shall be billed online, who shall clear all his outstanding dues on the first and fifteenth of each month, or the next working day in case of Gazette holiday, by depositing the amount due in the National Bank of Pakistan, in the relevant head of account of the Collector concerned failing which the user ID(s) of the carrier or his agent shall be blocked till clearance of the outstanding dues.

402. Filing of cargo declaration (manifest).- (1) Cargo information including declarations as per Appendix-III shall be filed online free of charge eighteen hours prior to the ETA or at any time after confirmation of VIR has been received by PACCS, however, the NVOCCs shall file the incoming Cargo Declaration (IGM) against the VIR number allocated and to the extent of bill of lading relating thereto as declared in the VIR by the carrier or his agent; provided that in cases where the port of loading for the index is Dubai, Jebel Ali, Khor-Fakkan, Salalah, Fujairah, Bandar Abbas, Mumbai, Nhava Sheva, Mundra, Kandla and Mina Qaboos, cargo information may be filed without charges twelve hours prior to the ETA.

403. Declaration of transit and transshipment cargo.- The declaration of transit and transshipment cargo shall be as follows, namely:-

(a) Transit: For cargo destined to-

- (i) off-dock station, the name of off-dock station shall be mentioned in the data field of Via (port of exit/clearance);
- (ii) inland dry customs-port within Pakistan through multimodal bill of lading, inland port shall be mentioned in the data field of port of destination; and
- (iii) inland dry customs-port within Pakistan through non-multimodal bill of lading, the city of destination other than Karachi shall be mentioned in the data of consignee city; and
- (iv) Afghanistan, the port of exit from Pakistan shall be mentioned in the data field of Via (port of exit/clearance) as Peshawar or Quetta.

(b). Transshipment:

Transshipment cargo shall be declared in the manifest including one of the selectable customs-port for transshipment from where it is intended to be exported from Pakistan which shall also be distinctly mentioned in the data field of Via (port of exit/clearance) such as, the Karachi International Container Terminal (KICTL), Pakistan International Container Terminal (PICT), KPT East Wharf, KPT West Wharf, Qasim International Container Terminal (QICT), Port Qasim or Karachi Air Freight Unit.

404. Declaration of temporarily imported containers.- The carrier or his agent filing cargo declaration to customs authorities shall undertake that containers temporarily imported by him without payment of customs-duties shall be re-exported within six months.

405. Amendments to cargo declaration.- All amendments made in the cargo information or declaration after the lapse of time specified in rule 402 shall be charged at the rate of fifty rupees per data field till ETA is

filed, declared or reported, where after, any modification made therein shall, subject to approval of the customs authorities, be charged at the rate of two hundred and fifty rupees per data field.

406. **Payment of dues.-** The liabilities against the carrier or his agent shall be billed online, who, as the case may be, shall clear it on the first and fifteenth of each month, or the next working day in case of gazette holiday, by depositing the due amount in the National Bank of Pakistan, in the relevant head of account of the Collector concerned failing which user IDs of the carrier or his agent, as the case may be, shall be blocked till clearance of the outstanding dues.

407. **Vessel store declaration.-** Vessel store declaration shall be furnished to the Boarding and Rummaging Officer on boarding of the vessel and on its arrival as per Appendix-IV.

408. **Crew and passengers lists.-** A separate list in case of crew, and passengers shall be filed at the time of confirmation of VIR as per Appendix-II.

409. **Crew and passenger effects list.-** Crew and passenger effects list as per Appendix-V shall be submitted by the Master of the vessel to the Boarding and Rummaging Officer at the time of boarding.

410. **Cargo not manifested under rule 402.-** Cargo which is not manifested under rule 402 shall not be allowed to be offloaded in Pakistan.

411. **Late filing of vessel intimation report (VIR).-** Where confirmation of VIR as per Appendix-II is received late by PACCS, the ETA of the vessel shall be compared with the system time, and shall be subject to imposition of fine as follows, namely:-

Difference between ETA and system time on receipt of declaration (1)	Amount of fine (2)
(i) Twenty-four hours or more	Nil
(ii) Less than twenty-four hours	Fifty thousands rupees, allowing the vessel to berth twenty-four hours after the confirmation of VIR.

412. **Delay or cancellation of arrival of vessel.-** (1) Where after filing a confirmation of VIR, the carrier or his agent learns that the arrival of the vessel has been cancelled or the ETA of the vessel has been delayed by more than three hours of its declared ETA, the carrier or his agent shall declare the new ETA to PACCS and such amendment shall be subject to payment of following amendment fee, namely:-

	Time of intimation to PACCS			
	Before twelve hours of initial ETA.	Before six hours of initial ETA.	Before 0 hours of initial ETA.	After twenty-four hours of initial ETA.
Delayed or	Free	Rs. 50/-	Rs. 5000/-	Rs. 10,000/-

cancelled.				
------------	--	--	--	--

(2) Where a vessel fails to arrive within twenty-four hours of its ETA as declared, and there is no intimation to PACCS by the carrier or his agent, the VIR shall be cancelled by PACCS on the lapse of twenty-four hours of the declaration of the ETA, whereupon, the carrier shall be charged ten thousand rupees as cancellation fine.

(3) In case of cancellation of VIR, charges calculated in respect of delay in confirmation of VIR shall not apply.

413. Boarding and rummaging of vessel .- The PACCS shall, on berthing of the vessel as confirmed by the Terminal Operator (T.O.), depute boarding officials who shall board and examine the vessel in accordance with the vessel store declaration and shall seal the vessel's bonded stores, the information whereof shall be furnished by the Boarding and Rummaging Officer as per Appendix-VI and where rummaging is carried out, a report as per Appendix-VII shall be entered by the Boarding and Rummaging Officer.

414. Persons entering into or leaving customs port.- Any person including ship's crew carrying any goods in or out of the customs-port shall be subject to customs check by the customs authorities.

415. Supplies to the vessel.- (1) The ship-chandler shall file a declaration as per Appendix-VIII online to PACCS regarding supplies that are to be loaded on the vessel which shall be provided at least three hours prior to the entry of the delivery vehicle to the port area.

(2) On receipt of declaration under sub-rule (1), PACCS shall authorize the T.O. to allow the passage of the delivery vehicle who shall, thereon, confirm the event to PACCS which may depute officer of customs to examine the goods as per declaration and may supervise loading onto the vessel.

416. Grant of port clearance.- The carrier or his agent shall, at any time after the vessel has berthed, file a request to PACCS as per Appendix-IX for port clearance and produce necessary documents to establish the payments and clearances from various departments which shall be maintained by the carrier or his agent under section 211 of the Act and shall be produced to the customs authorities whenever required quoting the number and date of each on his complete port clearance request, whereupon, PACCS shall grant port clearance which shall be transmitted online to the T.O., and the carrier or his agent.

417. Loading of vessel and its departure.- PACCS shall clear and allow loading of the export consignments through the computer system and require the Terminal Operator (T.O.), to load the PACCS, cleared consignments as per Customs Reference Number (CRN) onto the outgoing vessel and, once the loading of the vessel has been completed, it shall be confirmed by him as per Appendix-X after obtaining signatures of the Master of the vessel or of an officer duly authorized by him on the list of containers, or consignments in case of non-containerized cargo, that have been loaded on the vessel and shall retain it under section 211 of the Act for his record and scrutiny by the customs authorities as and when required by them.

418. Mate's Receipt (MR) and Export General Manifest (EGM) for export cargo.- Notwithstanding anything contained in this Sub-Chapter, the carriers or their agents shall continue to file MR and EGM in hard copies as per Appendix-XI until PACCS is fully operational which otherwise shall not be required in case of departure of vessels from terminals.

419. **Liability of carriers:** The carriers shall have the following liabilities:

- (i) The carrier shall be responsible for all acts performed by his agent in relation to these rules.
- (ii) The carriers shall issue bill of lading to the shippers.
- (iii) The carriers shall issue delivery orders to the importers against the bill of lading as have been filed by them where against the terminal operator shall only honor those delivery orders as are issued by the carrier that manifested the cargo to customs authorities.
- (iv) In cases where liabilities of any sort are pending against issuance of delivery orders, the carrier who manifested the bill of lading shall handle all such liabilities internally and on their own, and shall not require the importer to approach any other person.
- (v) The carrier shall be responsible for fulfilling the terms of bill of lading in full.
- (vi) The carrier shall be responsible for any mistakes that have been made by him in the manifesting of the bill of lading and shall not pass on the penalties for corrections in the manifest information to the importer.”.

Appendix-I
[see rule 400(1)]

Vessel Declaration (for incoming)

Incoming Outgoing

Vessel’s General Declaration:

Vessel ID.	Name of vessel.	Year built.
Type of vessel.	Nationality of vessel.	Gear / Gearless.
IMO number.	Call sign.	Gross registered tons.
Net registered tons.	Certificate of registry (port, date, number).	LOA.
Dead weight.	Shipping Line (Vessel Operator).	Position of bridge.
Beam.		

Incoming Voyage Information:

Voyage number.	P & I Club (Popup combo field).	Draft Aft (Non-mandatory).
Last port of call.	Draft Fwd.	Free Board (Non-mandatory).
PC Number (last port).	Air Draft (Non-mandatory).	Allocation of TEU’s for loading from this port.
ETA and date.	Port of call in Pakistan.	Terminal / Berth.

Quarantine Y / N.	Special requirement.
Purpose of vessel (Popup drop down field).	

Appendix-II

[See rule 400(2), 408 & 411]

Vessel's General Declaration (Confirmation of VIR):

Vessel's General Declaration:

Vessel ID.	Name of vessel.	Year built.
Type of vessel.	Nationality of vessel.	Gear / Gearless.
IMO number.	Call sign.	Gross registered tons.
Net registered tons.	Certificate of registry (port, date, number).	LOA.
Dead weight.	Shipping Line (Vessel Operator).	Position of bridge.
Beam.		

Incoming Voyage Information:

Voyage number.	P & I Club (Popup combo field).	Draft Aft (Non-mandatory).
Last port of call.	Draft Fwd.	Free Board (Non-mandatory).
PC Number (last port).	Air Draft (Non-mandatory).	Allocation of TEU's for loading from this port.

ETA and date..	Port of call in Pakistan.	Terminal / Berth.
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Quarantine Y / N.	Special requirement.
Purpose of vessel (Popup drop down field)	

Co-loaders section:

CHAL #	Cargo Agent Name (Popup selectable field).

Crew List:

S. No.	Family name, given names.	Rank or rating.	Nationality.	Certificate number of seafarer.	Valid up to.	Issuing authority.	Number of identity document (seamen's CDC / SSB or passport).	To disembark at this port Y/N.

Passenger List:

S. No.	Family name, given names.	Nationality.	Passport Number.	Port of embarkation.	Port of disembarkation.

Appendix-III
[See rule 402]

Cargo Declaration (IGM):

(Index wise Information)

Document No. (Numeric Field entered by user).			
Index Number. <input type="checkbox"/> Empty Containers.		Bill of Lading Number / Airway Bill Number.	Type of BL: Multimodal / other.
Shippers Name .	Consignee Name.	Consignee Address.	Consignee City.
			Consignee Country (Drop down popup field; default value is 'Pakistan')

Cargo Information:

General Description of goods.	Dangerous cargo with IMO classification.		General PCT of Goods.
Port of shipment.	Port of discharge.		Place of Delivery.
Port of destination			Cargo Type (Containerized, Non Containerized, Bulk).

Delivery Mode (This field will be enabled only if the Cargo Type is 'Containerized'). CY <input type="checkbox"/> CFS <input type="checkbox"/>	UCRN.		
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Container Information: (This section will be enabled only if Cargo Type is "Containerized")
(Information for each container to be given separately)

Sr. No.	Container Number.	ISO Code.	Gross weight.	Net weight.	Seal Number.	SOC (Yes/No).	FCL/LCL (The value of this field will be either 'FCL' or 'LCL').

Total Weight of Consignment = Σ (Gross Weight) – Σ (Net Weight)

Container Items Information: (This section will be enabled only if Cargo Type is "Containerized")
(All items will be defined under each container)

Sr. No.	Srl description.	HS Code.	Quantity.	Quantity UoM.	Dangerous cargo description with IMO classification.	Mode of packing.	Total packing quantity.	Country of origin.	Marks & Numbers.

Non Containerized (Break Bulk): (This section will be enabled only if Cargo Type is "Non Containerized")
(Loose or Break Bulk cargo will be declared under this section)

Sr. No.	Srl description.	HS Code.	Quantity.	Quantity for Karachi.	Quantity UoM.	Dangerous cargo description with IMO classification.	Mode of Packing.	Total packing quantity.	Country of origin.	Marks & Numbers.

Bulk Cargo: (This section will be enabled only if Cargo Type is "Bulk")
(Bulk cargo will be declared under this section)

Sr. No.	Srl description.	HS Code.	Quantity.	Quantity UoM.	Dangerous cargo description with IMO classification.	Country of origin.

Empty Containers: (This section will be enabled only if 'Empty Container' check box is checked)
(Information for each container to be given separately)

Sr. No.	Container Number.	ISO Code.	Tare weight.	Seal Number.
Total Weight of Consignment = Σ (Gross Weight) – Σ (Net Weight)				

Appendix-IV
[See rule 407]

Vessel Store Declaration:

S. No.	Period of stay.	Name of article.	Quantity.	Place of storage.

Appendix-V
[See rule 409]

Crew and Passenger Effect List:

S. No.	Family name, given names.	Rank or rating.	Nationality.	Certificate number of seafarer.	Valid up to.	Issuing authority.	Number of identity document (seamen's CDC / SSB or passport).	Effects.	Quantity.	To disembark at this port Y/N.

Appendix-VI
[See rule 413]

Boarding Report

Crew and Passenger effect List:

S. No.	Family name, given names.	Rank or rating	Nationality.	Certificate number of seafarer.	Valid up to.	Issuing authority.	Number of identity document (seamen's CDC / SSB or passport).	Effects.	Quantity.	To disembark at this port Y/N.	Discrepancy (Yes / No).

Vessel's Stores Declaration:

S. No.	Period of stay.	Name of article.	Quantity.	Place of storage.	Discrepancy (Yes / No).

On clicking "No" in Discrepancy column a text box will open wherein the report will be entered against the relevant S. No.

The ship stores have been sealed (for incoming)

Verified that the ship stores have not been opened during the stay of the vessel at the port and have now been de-sealed and the port clearance document has been handed over to the Master.

(for outgoing)

Appendix-VII
[See rule 413]

Rummaging Report

Any discrepancy found.	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
Observations (in case of discrepancy).				

Ship supplies

Appendix-VIII
[See rule 415]

S. No.	Description of Goods.	Quantity / unit.	Chandler's CHAL #	Estimated time of Pass in.

Appendix-IX

Vessel Declaration (for outgoing)

Incoming

Outgoing

Vessel's General Declaration:

		Beam.
Last port of call. KARACHI.		Draft Aft.
Next Port of call.		Air Draft.

Crew and Passenger Effect List:

Change in crew and effect list at this port:

S. No.	Family name, given names.	Rank or rating.	Nationality.	Certificate number of seafarer.	Valid up to.	Issuing authority.	Number of identity document (seamen's CDC / SSB or passport).	Effects.	Quantity.

Passenger List:

Change in Passenger List at this port:

S. No.	Family name,	Nationality.	Passport	Port of	Port of

given names.	Number.	embarkation.	disembarkation.
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Port Clearance for departure:

Light dues payment Receipt No & date.	Health Certificate No & date.	Income tax certificate No & date.	MMD's NOC No & date.	KPT's NOC No & date.
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Appendix-X
[See rule 417]

Confirmation of Loading Report

S. No.	CRN.	Container Number.
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Appendix-XI
[See rule 418]

Mate Receipt (MR)

VIR #	Name of vessel.	Date of sailing.
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S. No.	Shipping Bill No.	Container # or description.	Remarks (short shipped etc.)” }]

Chapter XIX

REFERENCE TO HIGH COURT

420. Prescribed Form for reference application.--- An application under sub-section (1) of section 196 requiring the Tribunal to refer to the High Court any question of law shall be in the form set out in Appendix-I to this Chapter.”.

Appendix-I
(see rule 420)

FORM OF REFERENCE APPLICATION UNDER SECTION 196 OF THE CUSTOMS ACT, 1969
(IV of 1969)

Before the High Court of _____

Customs

Sales Tax

Central Excise

Reference Application No. _____ of 20

APPELLANT -----

VERSUS

RESPONDENT -----

Title and number of appeal which
Gives rise to the reference

The applicant (s) state (s) as follows:----

1. That the appeal noted above was decided by _____ Bench of the Customs, Excise and Sales Tax Appellate Tribunal on _____
2. That the order under sub-section (3) of section 194-B of the Customs Act, 1969 (IV of 1969) was served on the applicant on _____
3. That the facts which are admitted and/or found by the Tribunal, the determination of the Tribunal and the question (s) of law which arises out of its order have been truly stated in the attached statement of the case.
4. That the following questions of law arise out of the order of the Tribunal :--
 - (1)
 - (2)
 - (3)
5. That the following documents are attached with this application:
 - (1) Statement of the case signed by the Appellant.
 - (2) Certified copy of the order of the Appellate Tribunal from which the question (s) of law stated above arises.
 - (3) First Appellate Order (by the Collector (Appeals/ Adjudication)/
 - (4) Original or other order.
6. The other document (s) or copies thereof, as specified below (the translation in English of the documents, where necessary) are annexed with the statement of the case.

Signed (Appellant)

Signed (Authorized Representative, if any)

- N.B:-
1. The application must be made in triplicate.
 2. The application made by the aggrieved person must be accompanied by a fee of one hundred rupees. The fee be deposited in the Treasury or a Branch of the National Bank of Pakistan or the State Bank of Pakistan alongwith the customs duty challan (in quadruplicate) and one copy of the challan be attached with the application.

“Chapter XX
⁴⁰[Omitted]

Provided that the claims of the following eight consumers of PTA,-

- (i) M/s. ICI Polyester Fibre;
- (ii) M/s. Rupali Polyester Ltd;
- (iii) M/s. Rupafil Ltd;
- (iv) M/s. Ibrahim Fibres Ltd;
- (v) M/s. Dewan Salman Fibres Ltd;
- (vi) M/s. Pakistan Syenthetic Ltd;
- (vii) M/s Gatron Industries Ltd; and
- (viii) M/s. Novatex Ltd.,

on account of import and local procurement of PTA upto 30th June, 2008 shall be dealt with in accordance with the rules as existed on the 30th June, 2008.

³⁴[CHAPTER XXI
Pakistan Customs Computerized System (PACCS)
Sub-Chapter I
Preliminary

422. Application of CHAPTER XXI.- Notwithstanding anything contained in these rules or any other rules made under the Act, the provisions of this Chapter shall apply to customs-stations where the Pakistan Customs Computerized System (PACCS) is operational to the extent applied and notified under section 155A of the Act.

423. Definitions.- (1) In this Chapter, unless there is anything repugnant in the subject or context,-

- (i) "Authority" means the Export Processing Zones Authority established under the Ordinance;
- (ii) "claimant" means a user who submits a refund claim through PACCS;
- (iii) "Collector of Customs", in relation to any Zone, means the Collector of Customs, who exercises jurisdiction over such Zone;
- (iv) "duty drawback" means repayment of import duty as envisaged in clause (c) of section 21 and sections 37, 39, 40 and 41 of the Act;
- (v) "export" is as defined in Imports and Exports Controls Act 1950 (Act XXXIX of 1950), and includes passing into the territory of an Export Processing Zone duly authorized cargo from the tariff area of Pakistan.
- (vi) "FTN" means Free Tax Number issued by the Board to persons who are otherwise exempt from holding National Tax Number (NTN) for the purposes of identification;
- (viii) "import" is as defined in Imports and Exports Controls Act 1950 (Act XXXIX of 1950), and includes bringing out authorized cargo from the territory of an Export Processing Zone into the tariff area of Pakistan
- (ix) "industrial-undertaking" means an industrial-undertaking as defined in the Ordinance;
- (x) "INTRA" means the Integrated Regulatory Authorities as envisaged in rule 527;
- (xi) "investor" means an investor as defined in the Ordinance;
- (xii) "KICTL" means the Karachi International Container Terminal Limited;
- (xiii) "NTN" means National Tax Number issued by the Board;

- (xiv) "Ordinance" means the Export Processing Zones Authority Ordinance, 1980 (Ord. IV of 1980);
- (xv) PACCS user" means any person who possesses unique user identifier of PACCS.
- (xvi) "password" means a password selected against each unique user identifier by, and only known to, the user;
- (xvii) "port of entry" means the first customs-port in Pakistan where imported goods are landed onto Pakistan's soil on arrival from abroad;
- (xviii) "port of exit" means the last customs-port in Pakistan from where the goods depart for a destination outside Pakistan;
- (xix) "pre-pact" means depositing of money in advance by the users in a common account maintained by the Collector, Model Collectorate of Customs, in consideration for discharge of their liabilities which may accrue on account of clearances of cargo through PACCS and the money so deposited in this account, remains property of the depositor and can be used to discharge liabilities as aforementioned or may be withdrawn at will;
- (xx) "refund claim" means an online application for claim of refund of the amount of duties and taxes except income tax filed by a user;
- (xxi) "refund reference number" means a reference number issued by PACCS confirming the filing of a refund claim;
- (xxii) "tariff area" means any area in Pakistan outside the limit of a Zone;
- (xxiii) "terminal" means the KICTL or any other container terminal whereat PACCS is operational;
- (xxiv) "Terminal Operator (TO)", means any organization or establishment engaged in the receipt, discharge, storage, custody, handling, delivery and loading of import, export, transit and transshipment of containerized cargo by sea other than off-dock terminals;
- (xxv) "unique user identifier" means a unique user identifier as may be allocated to any user under section 155D of the Act;
- (xxvi) "user" means any person who is registered under section 155C of the Act for using PACCS on line;
- (xxvii) "User ID Office" in relation to PACCS, means an office which issues unique user identifier; and
- (xxviii) "Zone" means such area as is declared by the Federal Government to be a Zone under the Ordinance.

(2) The words and expressions used but not defined herein shall have the meaning assigned to them in the Act or CHAPTER I of these rules.

Sub-Chapter II

Unique user identifier

424. Registration of users, etc.- (1) Any person interested or required to interact online with PACCS may get himself registered as a user by submitting his application in Form-I to the Collector, Model Collectorate of Customs, including any other information as may be required by him for the purpose:

Provided that in case of government department, embassy or an international organization, etc., it shall be registered as user against the authority letter issued by the competent officer of that department, embassy or organization, as the case may be.

(2) All users registered under sub-rule (1) shall, on individual basis, obtain a unique user identifier among whom shall be the-

- (a) persons involved in import, export, transit or transshipment through any container terminal;
- (b) clearing agents representing a principal specified in clause (a).
- (c) shipping agents dealing with vessels or cargo cleared through any container terminal;
- (d) warehouse keepers or owners who receive or store cargo brought through any container terminal;
- (e) ship chandlers engaged in business with vessels calling at container terminal; and
- (f) government and semi-government departments including Board, Customs, Federal Excises, Sales Tax, Income Tax, State Bank of Pakistan, and National Bank of Pakistan who are engaged in regulating import, export, transit or transshipment of cargo -through PACCS across the country.

425. User ID Office.- Unique user identifiers for PACCS may be obtained from User ID Offices established for the purpose at designated places.

426. User to obtain unique user identifier.- The unique user identifier shall be obtained by the user or his authorized representative who shall appear in person before the User ID Office along with the following documents:

- (a) Original NTN or FTN; provided that an individual holding NTN shall appear in person unless she is a *pardah* observing lady or an elderly person in which case a family member may be authorized to obtain the unique user identifier.
- (b) Original Computerized National Identity Card of the person obtaining the unique user identifier.
 - (a) A pay order of rupees five hundred in favor of the Collector, Model Collectorate of Customs.
- (d) Authority letter from the company, organization or institution, as the case may be; provided that in case the person receiving ID is owner, director or head of any such company, organization or institution, authority letter shall not be required.
- (e) Employment letter or, ID of company, organization or institution relating to the person receiving unique user identifier:

Provided that in case the user is clearing, shipping or warehouse agent, he shall present original license issued by customs authorities in lieu of original NTN:

Provided further that in case the user is government department, embassy or an international organization, etc., the authority letter in favor of person receiving it is issued by the head of that department, embassy or organization, as the case may be, is produced.

427. Procedure for allocation of unique user identifier.- An officer of customs on duty at the User ID Office shall enter into PACCS complete data and information as per set of original documents so received under rule 426, retain its copies, return originals on the spot except the pay order and the authority letter, and proceed to allocate the unique user identifier through the system after obtaining its proper receipt from the recipient who shall be required to feed in the password of his choice for security reasons.

428. Changing of password.- A user shall be at liberty to change his password on line whenever he wishes to do so.

429. Liability of user.- The user shall, in relation to the use of unique user identifier, be liable for any contravention of these rules and provisions of CHAPTER XVI-A of the Act.

430. Additional allocation of unique user identifiers.- A user shall be entitled to obtain additional unique user identifiers on payment of rupees five hundred for each unique user identifier which may be acquired and allocated over the web, on line.

431. Disclosure of password.- In case the user has reason to believe that his password has been disclosed, he may exercise the following options:

- (a) if the user is able to log onto the system using his password that is believed to have been disclosed, he may log onto the system and change the password; or
- (b) in case the user is unable to log onto the system with the disclosed password, he may call on the Customs Help Desk and request for resetting of his password, whereupon, an officer of customs on duty after being satisfied from the profile of the user and based on the answers given by the caller that the caller is the actual user, may reset the password, otherwise, the user or a person so authorized by him shall have to appear before the User ID Office with his identification papers to get his password reset.

Sub-Chapter III Procedure of imports through PACCS

432. Procedure for imports.- Subject to the provisions herein laid down, the procedure for imports including every activity there against online shall apply to CY FCL and CY LCL containers as may be operated from any container terminal whereat PACCS is operational.

433. Filing of imports declaration.- Every declaration in relation to each consignment of imported goods shall be filed with PACCS online by the importer or his agent which shall be deemed to have been submitted to customs only where duties and taxes leviable thereon, if any, have been paid or discharged as self assessed by the person declaring it.

434. Amendments to imports declaration.- No declaration made under rule 433 shall be amended after the customs has started checking the declaration:

Provided that such declaration may be cancelled where-

- (i) the goods have not arrived at the declared terminal on which PACCS is operational; or
- (ii) clearance of goods or class of goods has explicitly been excluded from the purview of PACCS.

435. Examination of imported goods.- The Terminal Operator shall make arrangements for the examination of imported goods so declared under rule 433 which includes their weighing, sampling, inspecting and scanning, and shall render such other services related to the examination thereof in accordance with the requirements of these rules.

436. Inspection or sampling by regulatory bodies of the Government: Government bodies involved under their own laws to inspect imported cargo while the goods are at the terminal may do so and after necessary inspection or obtaining samples, as the case may be, shall seal the container. They may acquire online access to PACCS, whereby they will have the facility to issue the requisite certificates online related to consignments under their respective laws.

437. Requirement of documents.- Where any documents are required for clearance of goods in support of the declaration filed under rule 433, the customs shall, on line, specify the documents so required from the importer or his agent who shall, as the case may be, produce such documents.

438. Assessment by customs authorities.- Where any declaration has been filed under rule 433 or additional documents have been submitted under rule 437, the customs shall satisfy itself as to their correctness including its value, classification, claim of exemption, payment of duties and taxes, and may re-assess the goods during or after clearance.

439. Provisional clearance of imported goods.- Subject to rule 440, the imported goods may be provisionally cleared as follows provided appropriate securities have been furnished:

- (a) **Valuation:** The clearance of goods by the Clearance Collectorate shall be restricted to transaction value method, identical goods method and similar goods method under section 25 of the Act, and where detailed scrutiny is required and subsequent valuation methods are to

be applied, the case shall be forwarded to the Valuation Department on line while clearing the goods provisionally.

- (b) **Classification:** Where any dispute regarding classification of goods cannot be resolved during review, the case shall be forwarded to the Classification Center on line while clearing the goods provisionally.
- (c) **Exemptions:** Where any dispute regarding admissibility of exemption or concession claimed by the importer in his declaration is not resolved during review, the goods shall be provisionally cleared.
- (d) **Lab-tests:** Where any chemical or other test is required to ascertain nature or specification of goods, it shall be provisionally cleared pending any such test including lab-test provided no restriction is imposed on such goods.

440. Finalization of provisional assessment.- The cases of valuation and classification forwarded to the Valuation Department and Classification Centre under rule 439 shall respectively be finalized by them using their respective unique user identifiers, and the cases of exemption and lab-test shall be finalized by the Collectorate clearing the goods on the basis of assessment made by it where after the securities furnished by the importer shall be released or en-cashed, as the case may be, by such Collectorate.

441. Review of assessments.- The importer or his agent may file request for a review to Customs online giving detailed reasons for disagreement with Customs. Customs shall review the assessment on the basis of submissions by the importer or his agent.

442. Release of imported goods.- Customs release message will be electronically communicated to the importer, his agent and the Terminal Operator. The goods will be released by the Terminal Operator subject to fulfilling of any condition specified by Customs in electronic message to the Terminal Operator. The Terminal Operator shall submit all collected documents requisitioned through electronic message to Customs at the end of the day.

Sub-Chapter IV Procedure of exports through PACCS

443. Procedure for exports.- Subject to the provisions herein laid down, the procedure for exports including every activity there against online shall apply to CY FCL and CY LCL containers as may be operated from any container terminal whereat PACCS is operational.

444. Filing and validity of export Goods declaration: Every declaration in relation to each consignment of to-be-exported goods shall be filed with PACCS online by the exporter or his agent which shall be deemed to have been submitted to customs only where duties and taxes leviable thereon, if any, have been paid or discharged through Pre-pact as self assessed by the person declaring it and after claiming duty drawbacks if any

Every export declaration shall be valid for a maximum period of fifteen days from its submission.

445. Amendments to exports Goods declaration: Subject to the following conditions, a declaration for export filed under rule 444 may be amended by the exporter or his agent who initially filed the declaration:

- (a) a Goods declaration for export once complete cannot be amended;
- (b) Goods Declaration that has already been cancelled cannot be amended;
- (c) information relating to a container that has already passed into the customs-area cannot be amended;
- (d') New items may not be added to a Goods Declaration as amendment.
- (e) an export declaration cannot be amended where its validity has expired and none of the containers relating thereto have passed into the port;

Explanation 1.- An export declaration shall be deemed to be complete in case:

- (i) all the containers relating to export declaration have passed into the port;
- (ii) the exporter or his agent specifically completes the export declaration; and
- (iii) Some of the containers in the Goods Declaration have passed into the port and the validity of the Goods Declaration has expired. In such cases the exporter or his agent shall be at liberty to file a new Goods Declaration for the remaining cargo on the same form E.

Explanation 2: Allow Loading shall only be granted to the containers for which the Goods Declaration are complete.

446. Cancellation of export Goods declaration: An export goods declaration may be cancelled at anytime by the exporter or his agent who initially filed such declaration provided no container declared there under has passed into the customs-area before validity of the declaration has expired otherwise in that case the declaration shall automatically stand cancelled on the expiry of the validity period.

447. Pass-in authorization of containers.- Soon after filing of the export goods declaration under rule 444, the Terminal Operator shall be authorized online to allow pass-in of the containers as specified in such declaration provided that each container is:

- (a) accompanied with the consignment note as provided in CHAPTER XVIII; and
- (b) sealed except the container falling under certain types where seals cannot be applied, like one door open, open top, flat rack, etc.

448. Cut-off time for filing of export declaration or pass-in of cargo.- There shall be no cut-off time for filing of export declaration or pass-in of the cargo into customs-area under PACCS and, with respect thereto, the customs shall not summarily apply or waive off any process required under any law for the time being in force allowing export of the cargo on the plea that any vessel is scheduled to depart, or involve itself with the particular vessel on which a cargo is shipped from Pakistan, yet, exporters are encouraged to monitor and manage their own schedules and to adhere to the cut-off timings as are given to them by the carriers or the Terminal Operator and the decision whereto rests with the shipper and the carrier,.

449. Export cargo to bear numbered bullet seals.- Each container carrying export cargo shall bear numbered bullet seal applied to the container before its pass-in and subject to rule 448, the Terminal Operator shall not receive any such cargo without numbered bullet seal as indicated in the consignment note.

450. (1) Examination of export goods.- The Terminal Operator shall make arrangements for the examination of export goods after the containers pass-in which includes their weighing, sampling, inspecting and scanning in accordance with the requirements of these rules.

(2) Assessment by customs.- Where any goods declaration has been filed under rule 444 the customs shall satisfy itself as to its correctness including its value, classification, claim of exemption, payment of duties and taxes, re-payment of duty-drawback etc., and may re-assess the goods during or after release.

3. Review of assessment.- The exporter or his agent may file request for a review to Customs online giving detailed reasons for disagreement with Customs. Customs shall review the assessment on the basis of submissions by the exporter or his agent.

451. (1) Inspection or sampling by pre-shipment organizations, price checking or quality assurance bodies: In case export cargo is to be inspected by a pre-shipment organizations, price checking or quality assurance bodies, such bodies will complete their functions and issue their NOCs or certificates, if any, prior to pass-in of the containers into Customs area.

(2) Inspection or sampling by regulatory bodies of the Government: Government bodies that are involved under their own laws to inspect export cargo may do so prior to the pass-in of the container into the port and seal the container after inspection or in case they deem it necessary to examine the cargo at the port they may acquire online access from PACCS, whereby they will have the facility to monitor the export consignments, and if required under their law, may hold any container online from being shipped abroad unless

their legal requirements have been completed. On completion of legal requirements the departments may release online the container that was held earlier by them.

452. (1) Allow loading: Each consignment that is allowed loading by Customs shall be intimated online to the Terminal Operator as well as the exporter or the agent. Allow Loading shall only be granted to the cargo for which the Goods Declaration has been completed.

(2) Loading of cargo: (a) The Terminal Operator shall load containers on the vessel on the basis of 'loading allowed' message from PACCS, and shall intimate the event of loading of each container to PACCS online. Loading allowed for a container shall be independent of vessel; a container that is allowed loading may be loaded on any vessel from the terminal as per the arrangement of the exporter with the carrier. No subsequent authorization for allow loading for any left out containers will be required.

(b) Terminal operator shall allow loading only to those consignments for which documents, if any, as are required for the export of the cargo and as are electronically intimated to the exporter or his agent at the time of filing of a Goods Declaration to Customs, have been collected by the Terminal Operator.

453. Removal of export cargo from the port: The exporter or his agent may, at any time after loading has been allowed through PACCS and till the time the container has been loaded onto a vessel, request for the removal of any of his containers from the port area, whereupon, the customs shall, subject to such conditions, limitations or restrictions as may be imposed by it or otherwise specified in this Sub-Chapter, authorize such removal which shall be communicated to the Terminal Operator, online who shall cause the removal of such container from the port area. Authorization for removal allowed shall be communicated online to the exporter or his agent.

454. Pass-in and loading of export cargo from other ports.- The procedure as have been laid down under rules 503 to 510 shall be applicable in case of pass-in and loading of export cargo originating from up-country customs- stations, or other ports or terminals.

Sub-Chapter V Duty Drawbacks under PACCS

455. Application for duty drawback.- Every goods declaration for export filed under rule 444 shall also be considered as an application for duty drawback.

456. Processing and sanction of duty drawback.- Duty drawback as may be admissible shall be part of the process of assessment of cargo for export and the amount so admissible to the exporter shall be computed and processed by PACCS on the departure of the vessel or conveyance carrying export cargo.

457. Payment of duty drawback.- The sanctioned amount of duty drawback shall be paid through a cross cheque in the name and account number of the exporter which shall be signed by an officer of customs, authorized by the Collector, and the Chief Account Officer of the Collectorate and shall be dispatched at the address as provided by the exporter in his user profile to PACCS.

458. Requirement of Electronic Processing Refund claim (EPRC).- The amount of duty drawback as may be admissible shall be sanctioned by the customs as soon as the goods are exported without requiring proof of repatriation of foreign exchange in shape of EPRC.

459. Re-assessment of duty drawback.- The customs may re-assess the export declaration any time during five years of clearance of goods for export and if on account of such re-assessment it is found that duty drawback has been paid in excess, the differential amount shall be recovered from the exporter along with fine, etc.

460. Post drawback audit.- The finalized cases of duty drawback may be subjected to post audit by the authorities competent to conduct such audit.

Sub-Chapter VI Warehousing under PACCS

461. Maintenance of record.- The licensing authority shall maintain particulars of the warehouse license on PACCS regarding approval, cancellation, suspension or revalidation using its unique user identifier and in case of private bonded warehouse, the licensing authority shall also enter the particulars of goods allowed warehousing.

462. Declaration to abide warehouse conditions.- An importer shall, in relation to imports into a customs bonded warehouse through KICTL or any other container terminal whereat PACCS is operational, make a declaration online undertaking to abide by the conditions set out in sub-section (1) of section 86 of the Act.

463. Risk management system for every declaration of export.- A declaration relating to export of goods from a manufacturing bond through KICTL or any other container terminal whereat PACCS is operational shall be filed online and shall be subjected to risk management system and examinations to be conducted accordingly.

464. Filing of declaration pertaining to ex-bond imported goods.- For ex-bond of goods from the Customs bonded warehouse, imported through PACCS, a goods declaration shall be filed on PACCS.

465. Clearance of cargo from or into the bonded warehouse.- The Collectorate of Customs in whose jurisdiction the customs bonded warehouse lies shall be given access to check the particulars of clearance of cargo from or into the bonded warehouse.

466. Bonded Warehouse licensees to obtain unique user identifiers.- All customs bonded warehouse licensees shall obtain unique user identifiers under section 155-E of the Act for clearance of cargo through PACCS.

467. Intimation of cargo receipts by the bonded warehouse licensees.- The licensee of a public or common bonded warehouse shall intimate the receipt of imported cargo to PACCS through his unique user identifier immediately.

468. Delivery of goods by the bonded warehouse licensees.- The licensee of public or common bonded warehouse shall allow delivery of goods cleared through PACCS after duly verifying the particulars of ex-bond goods declaration using his unique user identifier.

469. Provisions of CHAPTER XV to apply.- Except for the foregoing provisions specified under rules 461 to 468, all other provisions relating to warehousing provided in CHAPTER XV shall, mutatis mutandis, apply.

Sub-Chapter VII Transit under PACCS

470. Scope.- The provisions of this Sub-Chapter shall apply to the Model Collectorate of Customs and to those ports of exit as are interacting therewith in relation to transit of goods to Afghanistan through PACCS.

471. Electronic connectivity.- The ports of exit shall obtain unique user identifiers from PACCS; after obtaining a static IP from the internet service provider (ISP) in order to interact with PACCS and communicate the same to Model Customs Collectorate. All relevant provisions of Chapter XVI-A of the Customs Act 1969 (IV of 1969) shall apply in this regard.

472. Transit procedure.- The procedure hereinafter laid down shall be followed for the transit of goods to Afghanistan through PACCS.

473. Limitations.- (1) Only such goods as have been distinctly manifested and are not banned for transit to Afghanistan shall be allowed transit facilities through the Model Collectorate of Customs.

(2) Transit facilities under sub-rule (1) shall be provided only for the final port of exit as mentioned in the manifest.

(3) No cargo other than the containerized cargo shall be cleared under PACCS and such procedure shall not apply to LCL and loose cargo.

474. Transit declaration.- On receipt of transit declaration or manifest information as may be filed on PACCS, the customs shall, subject to production of delivery order from the shipping line, authorize the Terminal Operator online to hand over the transit consignments as have been mentioned in the manifest in the following manner:

- (a) commercial cargo in transit to Afghanistan under the Pak-Afghan Transit Trade Agreement shall be transported through the Pakistan Railways or in case of their inability to lift the cargo within 48 hours of the arrival of vessel, the National Logistic Cell (NLC) shall, subject to clause (c), have the option to carry such cargo;
- (b) non-commercial cargo, e.g., diplomatic, UN, ISAF cargo etc., shall be transported through NLC;
- (c) refrigerated or over dimensional cargo may be transported through a private carrier under customs escort;
- (d) any cargo not covered under clauses (a) to (c) hereof shall be transported through any other carrier as may be specifically authorized by the Board to operate under PACCS; and
- (e) necessary documents and certificates relating to transit consignments shall be handed over by the carrier to the Terminal Operator.

475. Safe carriage.- The terminal operator shall handover the cargo as authorized by PACCS to the carriers mentioned in rule 474 above for safe carriage to the port of exit. For purposes of safe carriage the carrier shall be governed by rule 329.

476. Cargo receipt to be obtained by Terminal Operator.- The Terminal Operator shall obtain a receipt from the carrier containing the seal number under which the container is handed over to the carrier and a copy whereof shall be retained by the carrier which shall be delivered to the Collectorate of Customs having jurisdiction over the port of exit.

477. Security seals.- (1) The Terminal Operator shall, except in case of over-dimension cargo or notified heavy cargo, ensure that before the cargo is allowed exit from port of entry, security seals have been affixed on all the containers by the Customs Container Security Unit (CCSU) staff or any person so authorized by the Board, who shall be available at the port on twenty four-hours a day and seven days a week basis and shall seal the containers as required by the Terminal Operator:

Provided that the goods of over dimension in nature, which are imported and landed at terminal without being stuffed in containers shall be allowed transshipment in loose condition on flat bed trailers, the photographs whereof shall be taken by customs authorities before the cargo leaves exit gates of the terminal.

(2) The container required to be sealed under sub-rule (1) shall be sealed with prescribed security unbreakable seals with progressive serial number by the CCSU staff or the person authorized in that behalf and in addition a wire seal is used to hold together the locking bolts of the containers and numbered, adhesive tapes shall be used on joints where doors of containers close on top and bottoms of the doors and on the hinges.

- (a) The open containers and flat bed trailers shall be covered with tarpaulin in sound condition and a cable passed through the eyelets so as to secure the goods where unto the seal shall then be applied to the ends.
- (b) On focal points where the computerized sealing system of CCSU is not operational, the CCSU staff or the person so authorized in that behalf shall issue a sealing certificate in quadruplicate as provided in Appendix-VI to CHAPTER XIV upon sealing each container in accordance with the procedure prescribed by the Board.
- (c) The original copy of the certificate issued under sub-rule (4) shall be retained by the CCSU or a person authorized by it in that behalf, the duplicate shall be collected by the Terminal Operator, the triplicate and quadruplicate copies shall be carried by the driver of the carriage to the port of exit.

(6) Upon arrival of cargo at the destination, the CCSU shall inspect the seals at the focal exit point in the presence of driver of the carriage, prime mover or representative of Railways, as the case may be, so as to verify the security of the cargo if the seals are intact.

(7) In case the CCSU or the person so authorized on its behalf finds that the seal is broken or tampered with or finds the security of cargo or the container compromised in any way detrimental to the revenue or safety or anti-narcotics or anti-terrorism concerns, the matter shall be reported to the in-charge CCSU as per procedure prescribed by the Board as well as the concerned Assistant Collector of port of exit with a copy to the Collector of the port for necessary action, whereupon, such container shall be de-stuffed or re-stuffed only in the presence of authorized officer of customs of concerned customs-station.

(8) In case the carriage carrying the cargo meets with an accident or breakdown that has caused or may cause the security and safety of the bonded goods to be compromised, it shall immediately be reported to the CCSU for necessary action as per the SOP and the carrier shall-

- (i) bear all expenses incurred on re-stuffing or repacking of bonded goods including any pilferage or damage caused to it; or
- (ii) approach the officer of customs in-charge of the nearest customs-station, Federal Excise and Sales Tax office for witnessing the shifting of goods in another transport unit if necessitated and in whose presence the carrier shall shift the transhipped goods or container in the other transport unit where against such officer in charge shall issue a certificate to this effect to be produced by the carrier at the destination and cause the re-sealing of the container by CCSU or a person so authorized by it in that behalf.

478. Delivery of transits.- Transit consignments may be delivered by the Terminal Operator to the carriers on 24 hours a day and seven days a week basis and the moment a consignment is delivered to the carrier, the Terminal Operator shall communicate the particulars of carriage to PACCS online.

479. Intimation of transit.- Where an intimation of delivery has been made by the Terminal Operator under rule 478, the PACCS shall electronically advise the Collectorate exercising jurisdiction over the port of exit regarding the particulars of the departed consignment.

480. Arrival of cargo at port of exit.- As soon as the consignment is received by the Collectorate exercising jurisdiction over the port of exit, the authorized officer of the Collectorate shall electronically intimate receipt of consignment to the Model Collectorate of Customs.. When the transit cargo crosses into Afghanistan the concerned Collectorate shall update the event electronically into PACCS

481. Reminder to port of exit.- In case the concerned Collectorate exercising jurisdiction over the port of exit does not acknowledge the receipt of departed consignments after lapse of 72 hours of its departure from PACCS, a notice of reminder shall be electronically made to that extent.

482. Non-receipt of departed consignment.- In case no response is received from the Collectorate exercising jurisdiction over the port of exit pursuant to rule 480 and rule 481 after the lapse of 144 hours of intimation of departure of cargo, the matter shall be electronically communicated to the Collectorate exercising jurisdiction over the port of exit and in that case if no response is received from him within 144 hours of such communication, the matter shall be electronically passed on to the Board.

483. Action against the carrier.- Where after lapse of 144 hours of its intimation of departure under rule 478, the goods delivered or consignment so dispatched there under is reportedly not received by the Collectorate exercising jurisdiction over the port of exit, PACCS shall proceed to take action against the carrier which shall, until the matter is resolved, include suspension or blockage of future carriage by it notwithstanding any other action that may be taken against the carrier under any law for the time being in force.

484. Violation of rules.- Where any violation of the Act or rules made there under including these rules is detected during the transit of cargo from port of entry to port of exit, the carrier shall, in addition to any other action as is envisaged in the said Act or the rules, be liable to pay the duty and taxes as may be leviable on such cargo:

Provided that no punitive action shall be taken against the carrier without affording the carrier an opportunity of being heard.

Sub-Chapter VIII
Transshipment under PACCS

485. Scope.- The provisions of this Sub-Chapter shall apply to the Model Collectorate of Customs and to those inland customs-stations as are interacting therewith in relation to transshipments through PACCS.

486. Electronic connectivity.- Inland customs-stations shall obtain unique user identifiers from PACCS, and shall also obtain a static IP from the internet service provider (ISP) so as to interact with PACCS which shall be communicated to Model Collectorate of Customs. All relevant provisions of Chapter XVI-A of the Customs Act 1969 (IV of 1969) shall apply in this regard.

487. Limitations.- (1) Only such goods as have been distinctly manifested for transshipment shall be allowed transshipment facilities through the Model Collectorate of Customs.

(2) Transshipment facilities under sub-rule (1) shall be provided only for the inland customs-stations exercising jurisdiction at the destination as mentioned in the manifest.

488. Transshipment procedure for import.- The procedure hereinafter laid down shall be followed for the transshipment of cargo from the Model Collectorate of Customs to the inland customs-stations.

489. Transshipment permits.- No permit except the manifest shall be required for transshipment of goods through PACCS and on receipt whereof, PACCS shall electronically authorize the Terminal Operator to hand over those consignments to a bonded carrier that approaches the Terminal Operator with delivery orders from the shipping line for the goods where the address of the importer in the manifest is an inland city of Pakistan

490. Safe carriage.- The Terminal Operator shall, subject to authorization by PACCS handover the cargo to the carriers as may approach the Terminal Operator under rule 489 for carriage of goods to inland customs-station. Safe carriage by bonded carriers shall be governed by rule 329.

491. Cargo receipt to be obtained by Terminal Operator.- The Terminal Operator shall obtain a receipt from the carrier containing the seal number of the container under which it is handed over to the carrier, a copy whereof shall be retained by the carrier which shall be delivered to the customs authorities at the inland customs-station

492. Security seals.- Provisions of rule 477 shall, mutatis mutandis, apply to the transshipment of cargo or goods under this Sub-Chapter.

493. Transshipment of non-containerized vehicles.- In case of transshipment of non-containerized vehicles through PACCS, the following particulars of the vehicles shall be recorded at the port of entry before allowing exit for port of departure:

- (a) Make or Mode.
- (b) Type.
- (c) Chassis Number.
- (d) Engine.
- (e) Capacity.
- (f) Year of manufacture.

494. Delivery of transshipments.- Transshipment consignments may be delivered by the Terminal Operator to the carriers on 24 hours a day and seven days a week basis and the moment a consignment is delivered to the carrier, the Terminal Operator shall communicate the particulars of carriage to PACCS online.

495. Intimation of transshipment.- Where an intimation of delivery has been made by the Terminal Operator under rule 494, the PACCS shall electronically advise the Collectorate exercising jurisdiction over the inland customs-station regarding the particulars of the departed consignment.

496. Arrival of cargo at destination.- As soon as the consignment is received at the port of destination, the Collectorate exercising jurisdiction over the inland customs-station shall electronically intimate receipt of such consignment to the Model Collectorate of Customs.

497. Reminder to inland ports.- In case the concerned Collectorate exercising jurisdiction over the port of destination does not acknowledge the receipt of departed consignments after lapse of 72 hours of its departure from the port of entry, a notice of reminder shall be electronically made to that extent.

498. Non-receipt of intimation under rule 497.- In case no response either positive or negative is received from the Collectorate exercising jurisdiction over the inland customs-station after lapse of 144 hours of intimation of departure of cargo under rule 495, the matter shall be electronically communicated to the Collector exercising jurisdiction over the inland customs-station and in case no response is received from him within 144 hours of such communication, the matter shall be electronically communicated to the Board.

499. Non-receipt of departed consignment.- In case the Collector exercising jurisdiction over the inland customs-station reports the non-receipt of consignment in response to the communication made under rule 498, PACCS shall, notwithstanding any other action that may be taken under the law, proceed to take action against the carrier blocking their future carriage until the matter is resolved.

500. Violation of rules.- In case any carrier violates these rules or any such violation is detected during transshipment of cargo from port of entry to the inland customs-station, the carrier shall be liable to pay the duty and taxes as may be leviable on such goods in addition to any other action as is envisaged in the Act or the rules made there under:

Provided that no punitive action shall be taken against the carrier without affording the carrier an opportunity of being heard.

501. Application of risk management system.- All goods under transshipment to inland destinations or customs-stations shall be subject to the PACCS risk management system and, in any case, where any consignment is deemed risky by PACCS, the Terminal Operator shall be electronically advised to scan the consignment before handing it over to a bonded carrier, whereupon, the scanned image shall be transmitted to PACCS accordingly.

502. Examination of goods under transshipment to inland destination.- No consignment under transshipment shall be subjected to examination at the Model Collectorate of Customs, unless:

- (a) Illicit fire arms or explosive material is detected during scanning.
- (b) The goods are not carried to inland customs-station despite lapse of 72 hours of the arrival of the goods.
- (c) There is any specific information or cogent reasons to believe that the particulars are grossly mis-declared

503. Exports from inland customs-stations.- The procedure hereinafter laid down shall apply to the transshipment of cargo from inland customs-stations to the terminal.

504. Intimation of export transshipment.- Each consignment of export transshipment departing towards port where exit terminal is KICT or any other container terminal whereat PACCS is operational shall be intimated to PACCS online by the Collectorate of Customs exercising jurisdiction over the inland customs-station soon after the consignment is dispatched from the inland customs-station.

505. Security seals.- Provisions of rule 477 shall, mutatis mutandis, apply to the transshipment of export cargo from inland customs-stations.

506. Intimation of export transshipment to Terminal Operator.- The PAACS shall, soon after receiving an intimation of transshipment of cargo from an inland customs-station, advise the Terminal Operator online passing such intimation regarding transshipment of cargo.

507. Receipt of export transshipment by the Terminal Operator.- The Terminal Operator shall, soon after the receipt of export transshipment of cargo from an inland customs-station pursuant to an advice tendered under rule 506, intimate receipt of such cargo to PACCS.

508. Acknowledgement, reminder, etc., to inland customs- station.- (1) On receipt of intimation from the Terminal Operator under rule 507, PACCS shall acknowledge the receipt of export transshipment of cargo to the Collectorate of Customs exercising jurisdiction over the inland customs- station electronically.

(2) In case of non-communication relating to transshipment of export cargo or reminders thereto, non-receipt of such consignments and violations there against, the provisions specified in rules 497 to 500 hereinbefore shall, mutatis mutandis, apply.

509. Risk management system for exports.- No export consignment in transshipment from inland customs-stations shall be subjected to either risk management system or examination at the final port of exit, unless:

- (a) The seals of the containers upon their arrival at the port of exit are found to be either missing or broken; or
- (b) The container has been damaged en-route; or
- (c) The Inland customs-station from where the consignment has originated, requests the Model Collectorate of Customs to examine the consignment on the basis of specific information.

Explanation: Provisions relating to scanning in rule 501 and herein above shall be effective from the date the scanners become operational at the port terminal.

510. Except for the foregoing provisions specified in this Sub-Chapter, the provisions otherwise specified in rules 327, 328, 329 excepting the filing of transshipment application in sub-rule 1 thereof, 333, 337 and 338 under Chapter XIV shall, mutatis mutandis, apply.

Sub-Chapter IX Export Processing Zones under PACCS

Import and Export of goods to and from the Zones (Transshipment scheme)

511. Customs clearance at the Zones.- All cargo to and from the Zones shall be cleared by the Collector of Customs or Collectorate exercising jurisdiction over the Zone.

512. Transshipment of cargo.- All cargo to and from the Zones shall be allowed transshipment facilities by the port of entry in case of imports and the port of exit in case of exports.

513. Limitations.- Only such goods shall be allowed transshipment facilities from the first port of entry to a Zone as have been distinctly manifested for that Zone.

514. Procedure at the port of entry or exit.- The procedure hereinafter laid down for the transshipment of goods from the first port of entry to the Zones shall be applicable under PACCS.

515. Transshipment permits.- No separate declaration at the port of entry or, for that matter, any permit except the manifest shall be required for transshipment of goods through PACCS and on receipt whereof, PACCS shall electronically authorize the Terminal Operator to hand over those consignments to a bonded carrier that approaches the Terminal Operator with delivery orders from the shipping line for the goods where the address of the importer in the manifest is of a Zone.

516. Safe Carriage.- The Terminal Operator shall, subject to authorization by PACCS handover the cargo to the carriers as may approach the Terminal Operator under rule 515 for carriage of goods to the Zone and, soon where after, the Terminal Operator shall electronically communicate the relevant particulars to PACCS. For purposes of safe carriage the carrier shall be governed by rule 329.

517. Delivery of cargo.- All cargo consignments for transshipment to the Zone may be delivered by the Terminal Operator to the bonded carriers on 24 hours a day and seven days a week basis.

518. Intimation of transshipment.- As soon as a consignment for the Zone leaves the exit gate of the terminal at the first port of entry, PACCS shall electronically intimate the Collectorate of Customs exercising jurisdiction over the Zone regarding the particulars of the departed consignment.

519. Arrival of cargo at destination.- Where any transshipment of cargo consignment arrives at the Zone of destination, the concerned office of the Collectorate exercising jurisdiction over the Zone shall electronically intimate receipt of such consignment to the Model Collectorate of Customs.

520. Reminder to Zones.- In case no acknowledgement for receipt of departed consignments is received from the concerned office of the Collectorate of jurisdiction after lapse of 72 hours of departure from the port of entry, a reminder or notice to that effect shall be electronically communicated to the Collectorate of jurisdiction.

521. Non-response by Collectorate of jurisdiction.- The Collectorate exercising jurisdiction over a Zone shall acknowledge the receipt of transshipment of goods or cargo consignment within 144 hours of the intimation thereof, contrary where to, the matter shall be electronically communicated to the Collector of Customs, and in case no response is received from the Collector of Customs within 72 hours of such communication to him, the matter shall be electronically communicated to the Board.

522. Non-receipt of departed consignment.- In case non-receipt of consignment is reported by the concerned office of the Collectorate of jurisdiction on lapse of 144 hours of the intimation of departure of goods, the PACCS shall, notwithstanding any other action that may be taken under the law, proceed to take action against the bonded carrier blocking their future carriage until the matter is resolved.

523. Application of risk management system.- All goods under transshipment to the Zones shall be subject to the PACCS risk management system and, in any case, where any consignment is deemed risky by PACCS, it shall either be scanned by the Terminal Operator or examined by the customs authorities before handing over the consignment to the bonded carrier, whereupon, either the scanned image or examination report, as the case may be, shall be transmitted online before the Terminal Operator hands over the consignment to the bonded carrier.

524. Examination of goods under transshipment to the Zone.- No consignment under transshipment to the Zones shall be subjected to examination at the first port of entry, unless:

- (a) Illicit fire arms or explosive material is detected during scanning.
- (b) The goods have been classified as risky and are not claimed from the first port of entry for carriage to a Zone despite lapse of 72 hours of the arrival of goods.

525. Exports from Zones.- The Collectorate exercising jurisdiction over the Zone shall forward the cargo to the Model Collectorate of Customs after clearing it for exports and an intimation whereof shall be made online soon after the consignment departs from the Zone through a bonded carrier where to rules 514 to 523 shall, mutatis mutandis, apply.

526. Examination of exports.- Export consignment under transshipment from the Zones shall not be subjected to either risk management system or examination at the Model Collectorate of Customs, unless:

- (a) The seals of the containers upon arrival at the port of exit are found to be either missing or broken.
- (b) The container has been damaged en-route.
- (c) The Collectorate of jurisdiction from where the consignment has originated, requests the Model Collectorate of Customs to examine the consignment on basis of specific information.

Explanation: Provisions relating to scanning of goods shall be effective from the date the scanners become operational at the port.

Sub-Chapter X Integrated Regulatory Authorities (INTRA)

527. Integrated Regulatory Authorities (INTRA).- The Authorities as may be performing the following functions shall be deemed to be Integrated Regulatory Authorities including such authorities as are regulating the import, export, transit or transshipment under any law for the time in force or the rules made there under including the Customs Act, 1969 (Act IV of 1969), the Sales Tax Act, 1951 (Act III of 1951), and the Federal Excise Act, 2005 (Act VII of 2005), and General Orders issued there under , namely:-

- (a) Form-S, approval;
- (b) Form-S, quota debiting;
- (c) Tariff based system's quota approval;
- (d) Tariff based system's quota debiting;
- (e) Duty and Tax Remission on Exports, approval;
- (f) Duty and Tax Remission on Exports, quota debiting;
- (g) Issuance of unique user identifiers;
- (h) Warehouse Licensing;
- (i) Customs Clearing Agents Licensing;
- (j) Shipping Agents and Ship Chandlers Licensing;
- (k) First Schedule to the Act (Tariff and exemptions on imports) and amendments thereto;
- (l) Second Schedule to the Act (Tariff and exemptions on Exports) and amendments thereto;
- (m) Duty drawback rates;
- (n) Sixth Schedule to the Sales Tax Act (exemptions on imports) and amendments thereto;
- (o) First and Second Schedules to the Federal Excise Act (Tariff and exemptions on imports) and amendments thereto;
- (p) Tariff rates for PTAs and FTAs;
- (q) General and special conditions of import or export; and
- (r) Confirmation of local manufacturing status.

528. Unique user identifier for INTRA.- All users in INTRA shall obtain unique user identifiers from User ID Office and shall also acquire a static IP internet connection from the internet service provider.

529. Legal responsibility.- Unique user identifier issued to the user in any INTRA shall be deemed to be the legal signatures of that INTRA, and the concerned authority shall be responsible for all actions performed through the unique user identifiers issued to that authority as specified in Chapter XVI-A of the Act.

530. INTRA to update PACCS.- As and when any approval is granted, quota debited; customs-duties, sales tax or federal excise tariffs is imposed or amended at import or export stage; or a law, procedure, terms and conditions of import or export or any other process relating to customs is added, amended, or deleted, the concerned regulatory authority shall make the necessary amendments in PACCS at source.

531. Orders, approvals or amendments to take effect.- The orders, approvals or amendments, as the case may be, shall be applicable and take effect from the time that PACCS is up-dated by the concerned INTRA.

Sub-Chapter XI Pre-pact Procedure

532. Pre-pact procedure.- The pre-pact procedure hereinafter specified and facilities created there under shall, in view of the fixed banking hours, provide round the clock on line facility to the tax payers to discharge their legal liabilities accruing out of clearance of goods through PACCS.

533. NBP to provide pre-pact facility.- A common account in the name of Collector, Model Collectorate of Customs, shall be opened and maintained at any branch of the National Bank of Pakistan(NBP) designated by PACCS wherein all users may deposit any amount they may like to and, in relation thereto, the bank branch shall electronically communicate the amount and the particulars of the depositor to PACCS on line.

534. Payments through pre-pact.- Where any payment is required to be made through pre-pact, PACCS shall communicate the particulars like NTN, BL. No., Tax Code, Account Heads, relevant sub-totals and grand total to the National Bank of Pakistan, which shall transfer equivalent amount from pre-pact to the relevant heads of account.

535. Withdrawals.- Where the user has made certain deposits under rule 533, he shall be within his discretionary right to withdraw any amount so deposited by him from pre-pact by filling out the form as provided on the web and in case sufficient amount is in balance owing to the user, a cross cheque shall be printed and signed by an officer of customs authorized by the Collector in that behalf and dispatched in favor of account number of the user against information provided by the user in his user profile.

536. Authority over funds.- Pre-Pact is a voluntary account where deposits are kept on behalf of the user and the user retains full control over the amount so deposited by him in advance and, as such, shall not be taken over, frozen, adjusted, etc., without the consent of the user.

537. Furnishing securities.- The facility of pre-pact may be used at the discretion of the user for purpose of furnishing securities in cases where securities may be required by the customs authorities and in such an event, the user may opt to deposit an equivalent amount which shall be treated by PACCS as security and released, or en-cashed, as soon as the matter is settled.

Sub-Chapter XII Refunds under PACCS

538. Scope.- The provisions of this Sub-Chapter shall apply to the refund of duties and taxes through PACCS except advance income tax deposited there under.

539. Filing of refund claim.- Any user may file his refund claim online by filling out the form using his unique user identifier where against refund reference number shall be issued.

540. Processing of the Refund Claim.- On receipt of refund claim, the Assistant Collector or Deputy Collector concerned shall satisfy himself regarding the legality, truth and accuracy of the claim and shall finalize it.

541. Intimation to Collectorates of Sales Tax and Federal Excise.- The Collectorates of Sales Tax and Federal Excise shall be communicated online the particulars of each sanctioned refund related to Sales Tax and Federal Excise.

542. Amount of refund in case of cancelled goods declaration.- In case goods declaration is cancelled, the total amount of duties, taxes and other charges, if any, except income tax and processing charges, shall be refunded to the claimant or where the applicant so desires, the amount may be credited against his NTN in the pre-pact.

543. Payment of refund claim.- The sanctioned amount of refund shall be paid to the claimant through a crossed cheque signed by an officer of customs so authorized by the Collector, and the Chief Accounts Officer of the Collectorate, which shall be issued in the name and against the account number as declared by the claimant and dispatched at the address provided by him in his profile with PACCS.

544. Action on inadmissible refunds.- Where any refund claim or part thereof is found to be inadmissible, an order to that effect shall be issued after affording the claimant an opportunity of being heard and the order so issued may be appealed against.

545. Post Refund Audit.- The cases of finalized refund cases may be subjected to subsequent audit by the competent authorities.

Sub-Chapter XIII Adjudications under PACCS

546. Mode and manner of notices and orders.- In case any contravention of the Act or rules made there under is detected during or after clearance of goods, show cause notice shall be issued online to the importer, exporter, carrier or their agents, as the case may be, subsequent whereof, hearing notices shall also be issued online and at the conclusion of hearing or proceedings, the adjudicating authority shall issue an order which shall be electronically communicated to the importer, exporter, carrier or their agents, as the case may be, including any liabilities that he may accrue in the shape of duties and taxes, and fines and penalties imposed, and the order so issued may be appealed against.

547. Personal hearing.- The provisions relating to personal hearing specified in clause (c) of section 180 of the Act shall apply.

Sub-Chapter XIV Terminal Operators under PACCS

548. Terminal Operations under PACCS.- Any Terminal Operator who wishes to conduct terminal operations under the PACCS automated processes shall fulfill the minimum conditions or requirements specified in rule 554.

549. Application for registration with PACCS.- Any Terminal Operator fulfilling the conditions or requirements and desirous of operating business processes under the PACCS may apply under section 155B of the Act along with the documents as prescribed, to the Collector, Model Collectorate of Customs, for the deployment of PACCS at their facility.

550. Processing of Application.- On receipt of an application under rule 549, PACCS technical team shall verify whether the Terminal Operator fulfills the minimum conditions or requirements, or in case of deficiencies, a deficiency list shall be provided to the Terminal Operator with a copy to the Collector and after removal of deficiencies, if any, the Terminal Operator shall request for re-verification.

551. Verification Report.- Where the technical team has verified or re-verified that the Terminal Operator fulfils the minimum conditions or requirements, a verification report shall be submitted to the Collector.

552. Approval of registration under PACCS.- On receipt of verification report, the Collector shall grant the application under section 155C of the Act and issue a unique identifier under section 155D thereof.

553. Cancellation of registration.- The Collector may at any time cancel the registration of a Terminal Operator under section 155F of the Act after giving notice and affording him an opportunity of being heard.

554. Minimum conditions for registration under sections 155C and 155D of the Act.- The following are the minimum conditions or requirements for grant of registration to the Terminal Operator:

- (1) The terminal shall be operative on 24 hours X 7days X 365days basis.
- (2) **Building and Infrastructure:** The terminal shall provide:
 - (a) Fully furnished, air conditioned International Industrial Standard office space for customs.
 - (b) Fully furnished Chemical Lab. facilities (Not including testing equipment or consumables).
 - (c) Telephones.
 - (d) Wired LAN.

- (e) Change rooms, Lockers, washrooms and showers.
 - (f) Fully furnished Dining room facilities (Not including cooking equipment, consumables or service personnel).
 - (g) Document, sample, loading rooms.
 - (h) Standby power, sufficient to handle full load for office space, examination areas, office equipment and air conditioning till restoration of municipal power supply.
 - (i) Sufficient lighting and equipment for day and night operations.
 - (j) Security and access control to spaces designated for customs use.
 - (k) Janitorial services.
- (3) Examination Facilities:** The Terminal Operator shall provide:
- (a) Separately earmarked secure examination areas.
 - (b) Examination areas shall be capable of round the clock operations.
 - (c) Examination areas shall have sufficient lighting facilities both at top level as well as container level lighting.
 - (d) Sufficient labor and equipment to handle expeditious and safe de-stuffing, and re-stuffing of cargo.
 - (e) CCTV facilities with full coverage of the examination area with 15 days backup.
 - (f) Security arrangement at examination areas so as to ensure that no pilferage of cargo is possible.
 - (g) Transport facilities for customs staff, if required, to and from examination areas.
 - (h) The facility, subject to requisition through PACCS, to furnish dual view, dual energy scanned images of identified containers to PACCS electronically.
 - (i) Weigh bridge accurate to +/- 1%, integrated with PACCS through Terminal Operator.
- (4) Secure Environment:** The Terminal Operator shall provide:
- (a) A secure walled or fenced facility with designated and controlled entry and exit points.
 - (b) Sufficient security personnel to ensure that there is no unauthorized entry or exit of cargo, vehicles or personnel to and from the facility.
 - (c) CCTV facilities with full coverage of the terminal area and all entry and exit points, with 15 days backup digital recording.
- (5) Information Technology:** The Terminal Operator shall provide:
- (a) LAN facilities up to customs office premises.
 - (b) Redundant Secure Network links between Terminal Operator and PACCS using alternate technologies i.e. fibre optics, DXX, radio link which may be capable of providing uninterrupted throughput of at least 10Mbps CIR.
 - (c) Terminal control system available 24 hours x 7days x 365 days basis:
 - (d) Terminal control system capable of Secure, Real-time integration between Terminal Operator system and PACCS using XML based EDI messaging.
 - (e) Secure, reception and real-time acknowledgement of XML based EDI messaging.
 - (f) Trigger, restrict or permit services as per EDI instructions received from PACCS in real-time.

- (g) Secure real-time reporting of terminal operations to PACCS using XML based EDI messaging.
 - (h) Transmitting accurate container weights measured by the quay cranes during load and discharge from vessel to PACCS in real time.
 - (i) Maintaining audit trails.
 - (j) 24hours X 7days X 365 days basis IT support staff.
- (6) **Documentation requirement:** The Terminal Operator shall provide:
- (a) Plan of the terminal.
 - (b) List of designated entry and exit points.
 - (c) Details of IT security policy and procedures.
 - (d) Security guarantee equivalent to US dollars 1,000,000/- encashable for breach of rules.
 - (e) Company profile.
 - (f) Details of authorized person for coordination and implementation of PACCS.

555.EDI messaging between PACCS and Terminal Operator.- The format of messaging between PACCS and Terminal Operator shall be as defined and determined by the Collector, Model Collectorate of Customs, including various codes in the message shall have the meaning as assigned to each by the Collector and communicated to the Terminal Operator under receipt and any subsequent additions or amendments in the number, format, codes or meaning of the messages shall be communicated to the Terminal Operator under receipt at least four weeks prior from the date of implementation.

556.Rights and obligations.- The Terminal Operator shall have the following Rights and Obligations under PACCS:

- (a) **Safe Custody of Cargo/Goods and Containers:**
 - (i) The Terminal Operator is obligated to ensure the safe custody of all goods, cargo and containers received either from a vessel or from the shipper's truck and to ensure that the goods, cargo and containers are not tampered with in any manner whatsoever and that the container seals are not removed or replaced in any manner whatsoever.
 - (ii) The Terminal Operator is obligated to store all goods, cargo and containers received by them within the areas defined by Terminal Operator in rule 554 and approved by the Collector after verification by the technical team; provided, however, that the Terminal Operator may make arrangements to temporarily store containers within a secure area inside a PACCS terminal or a customs-port at Terminal Operator's own risk, cost and liability and may be required to present such containers to PACCS staff when called for examinations with intact seals and shall deliver all such containers through the exit points designated under rule 554 and, in relation whereto, the Terminal Operator shall advise the Collector of this additional area before movement of any containers for such storage and the Collector may approve this additional area after verification from the technical team.
 - (iii) The Terminal Operator is obligated to ensure the safety or security of all persons or individuals within the areas under their control and, pursuant whereto, the Terminal Operator may issue such instructions as deemed appropriate restricting or allowing vehicles in areas under their control or require the use of safety gear, helmets, shoes, etc., in certain areas and may temporarily restrict or allow access to areas considered hazardous.
- (b) **Communication:**
 - (i) The Terminal Operator is obligated to carry out all terminal activities in accordance with the instructions communicated electronically through PACCS, where the Terminal Operator shall not receive, discharge, load, release, ground or handle in any other manner any cargo unless so

authorized by PACCS through an electronic message provided, however, that the Collector may, in the event of a breakdown in communication or in special circumstances, nominate in writing one or more e-mail addresses at the PACCS domain for passing instructions on e-mail and the Terminal Operator shall consider such instructions to be valid as if they had originated from PACCS.

- (ii) The Terminal Operator shall require no other authorization for handling of vessels and cargo except as provided in 555 (d) (i).
- (iii) The Terminal Operator shall have no obligation or liability for any action performed in accordance with the instructions communicated electronically from PACCS.

(c) Entry and Exit control:

- (i) The Terminal Operator shall control all entry and exit points at the terminal and shall not permit entry or exit of any goods, vehicle or person from or to the terminal except through the designated entry and exit points, however, the Terminal Operator may change or modify or add additional entry and exit points by informing the Collector in writing at least fifteen days in advance of such change, modification or addition, whereupon, the Collector may allow movement of cargo and personnel from such modified or additional exit or entry points after verification by technical team.
- (ii) The Terminal Operator shall not permit entry or exit of any goods, from or to the terminal unless so authorized electronically by PACCS.
- (iii) The Terminal Operator shall have complete liability for any breakage, theft or pilferage of any goods from the terminal where against the customs authorities shall not accept any liability for such events.
- (iv) The Terminal Operator shall not allow the removal of any goods or stores from the vessel unless so authorized by PACCS where against the Terminal Operator shall have the right to search any person, package or goods embarking or disembarking to and from the vessel for this purpose.
- (v) The Terminal Operator shall have the right to search any person or vehicle entering or exiting the terminal and in case any unauthorized removal or entry of goods is discovered, the Terminal Operator shall hand over the person, vehicle and goods to the customs authorities.

(d) Handling of cargo:

- (i) The Terminal Operator shall have the obligation to provide services as required by PACCS for each container discharged or to be loaded and these instructions shall be communicated electronically and shall be carried out only if authorized by PACCS and as per the details of the manifest information as communicated electronically.
- (ii) The Terminal Operator shall discharge empty containers from the vessel as has been authorized by PACCS and the Terminal Operator shall not require any authorization for movement of empty containers to and from the terminal, however, as and when an empty container is moved to or from the terminal, PACCS shall be intimated online.

(e) Terminal equipment, consumables, stores and spare:

- (i) The Terminal Operator is obligated to verify that all government taxes, levies and dues have been paid for all terminal equipment, consumables, stores and spare parts, acquired for use within the facility and the Terminal Operator shall maintain comprehensive records and evidence of such verifications.
- (ii) The Terminal Operator shall be obligated to maintain comprehensive records of all equipment, consumables, stores and spares available in the facility and all equipment, consumables, stores or spares received or removed.

- (iii) The Terminal Operator may remove unusable terminal equipment, consumables, spares or stores and shall maintain comprehensive records of all such removals.
- (iv) The Terminal Operator may receive or deliver specialized equipment for the use of refrigerated containers like gen-sets, etc., and shall maintain comprehensive records of all such receipts and deliveries provided that no such equipment may be allowed to be landed from a vessel without due authorization from PACCS and in the manner as aforesaid.
- (v) Such records shall be subject to audit verification by customs authorities on demand, where the Terminal Operator shall be obligated to present all records whenever required by customs authorities and the Terminal Operator may maintain these records in an electronic format.]

³⁶[CHAPTER XXII

TRANSPORT OF POL PRODUCTS TO AFGHANISTAN

557. Definitions.- In this chapter, unless there is anything repugnant in the subject or context,

- (a) “Act” means the Customs Act, 1969 (IV of 1969); and the rules made thereunder:-
- (b) “Application-Cum-Transport Permit” means the application and the authorization granted thereupon by the Collector of Origination for export and transport of POL products to Afghanistan;
- (c) “authorized representative of the carrier” means person(s) duly authorized by the carrier for submission of documents to the customs and for carrying out all functions relating to transport of POL products;
- (d) “carrier” means, for the purposes of this chapter, the National Logistic Cell (NLC), any Dry Port Trust or such other carrier as is duly licensed under Chapter VIII of these rules;
- (e) “Collector of Clearance” means the Collector of Customs in whose jurisdiction the POL products are entered and cleared for export to Afghanistan;
- (f) “Collector of Origination” means the Collector of Customs in whose jurisdiction the POL products are loaded and consigned by an oil company or refinery for export to Afghanistan;
- (g) “conveyance and transport unit” means conveyance, vehicle and transport unit used by the carrier for the transport of POL Products from Pakistan to Afghanistan;
- (h) “Exports to Afghanistan” or “meant for export to Afghanistan” means exports meant for International Security Assistance Force (ISAF) or Defence Energy Support Centre (DESC) based in Afghanistan;
- (i) “goods” means POL products meant for export to Afghanistan; and
- (j) “Licensing Authority” means Collector of Origination or his subordinate officer not below the rank of Assistant Collector of Customs, empowered to act as Licensing Authority for applicants within his jurisdiction, under Chapter VIII of these rules.

558. Specifications of transport units and conveyances.- (1) All transport units and conveyances used by the carrier for carrying goods shall be properly secured, riveted, locked and sealed.

(2) The transport units and conveyances used by the carrier shall be so constructed and equipped as to provide for the seals to be conveniently and effectively affixed thereon.

(3) The transport units should be readily accessible for biannual customs inspection by the licensing customs authorities.

(4) The transport units owned by the carrier shall be indelibly painted with (i) name of the carrier, (ii) licence number, (iii) engine No. and chassis No. of the vehicle and (iv) date of calibration and its expiry.

559. Procedure and conditions for licensing of a carrier.- (1) The carrier shall possess a fleet of minimum ten registered vehicles in his name. Before grant of licence, the customs staff shall verify registration particulars of all the vehicles with the respective Motor Registering Authorities, road worthiness and safety particulars of such vehicles.

(2) The licence to carrier for transport of goods shall be granted by the Licensing Authority and it shall be valid for a period of one year, further extendable upto another year upon satisfaction of the Licensing Authority.

(3) The applicant carrier shall also be required to possess, in his name, a valid registration under the Companies Ordinance, 1984, National Tax Number under the Income Tax Ordinance, 2001, and valid memberships of any of the Chambers of Commerce and Industry and the respective registered transporters association.

(4) The applicant carrier shall deposit with the Licensing Authority a Bank Guarantee or Defence Saving Certificate or a mix of such securities amounting to two and a half million rupees to safeguard the duties and taxes involved. The amount of Bank Guarantees or Defence Saving Certificates shall be liable to be forfeited upon any violation of the law and this procedure. This action will be apart from any other penal action that might be taken under the Customs Act, 1969, and the rules made thereunder.

(5) The licence granted to a carrier shall be non-transferable and no other carrier will be allowed to transport goods except by the licensed carrier himself.

⁴²(6) The licence issued to a carrier by the Collector of Origination shall be valid throughout the country.]

560. Responsibilities of the carriers.- Prior to submission of Application-cum-Transport Permit (hereinafter referred to as 'Permit') in the manner as provided under rules 561 and 562, to the Collectorate of Origination, the carrier shall satisfy himself that the actual description, quantity, quality and weight of the goods are correctly recorded in such Permit and that they are in accordance with the goods actually loaded. In case of any misdeclaration or substitution detected at any subsequent stage, the carrier shall be held responsible and liable to action under the appropriate provisions of the Customs Act, 1969, the Sales Tax Act, 1990 and other applicable laws.

561. Transport documents.- The oil exporting company or refinery shall despatch the goods on a Sales Tax Invoice required under the Sales Tax Act, 1990 and an Application-cum-Transport Permit as prescribed in Appendix-I. No goods shall be removed from the place of filling/loading without the conveyance carrying relevant Sales Tax Invoice and the Permit, which shall be presented alongwith the Goods Declaration filed for the export of goods at the concerned customs station within the jurisdiction of the Collector of Clearance.

562. Provision and processing of transport documents.- (1) The carrier shall apply to the Collectorate of Origination on the Permit, in quintuplicate, for the permission to carry the goods. The representative of the oil exporting company or refinery shall also sign the Permit in confirmation of the contents thereof. After scrutinizing the documents and verifying the information of sealing and weighment as required under rule 563, an officer of the Collectorate not below the rank of Superintendent shall issue the Permit.

(2) Original copy of the Permit issued, shall be retained by the Collectorate of Origination and duplicate, triplicate, quadruplicate and quintuplicate copies thereof shall be handed over to the representative of the carrier to accompany with the vehicle carrying the goods. Upon filing of the Goods Declaration for

export at the customs station, duplicate copy shall be retained by the customs staff at the time of clearance. The triplicate, quadruplicate and quintuplicate copies duly endorsed by the customs at export station shall be handed over to the carrier for accompanying with the conveyance to Afghanistan, and for further action as required under rule 564(3).

(3) Any error or omission in the Permit can be got rectified before departure of vehicle from the registered premises of the exporting company or refinery through a request in writing to the Collectorate of Origination by an authorized representative of the carrier.

(4) One Permit shall be valid for one ⁴²[vehicle] only.

563. Sealing and weighment of goods.- The goods loaded by the carrier shall be weighed ⁴²[in metric tons and measured in litres] and the vehicle carrying such goods shall be sealed with high security seals by the oil exporting company or refinery, or by the duly authorized agent of International Security Assistance Force (ISAF) or as the case may be, Defence Energy Support Centre (DESC) before its departure from the premises of oil exporting company or refinery. Details of such weighment, ⁴²[measurement] and sealing shall be recorded in the Permit by the authorized representative of the carrier in the presence of the authorized representative of the oil exporting company/refinery.

564. Clearance of goods for export at the exporting station.- ⁴²[(1) The security seal, as required under rule 563, shall invariably be checked on arrival at the customs-station within the jurisdiction of Collectorate of Clearance. The duplicate copy of the Permit shall be presented to the Customs Officer at the customs-station at the time of filing of Goods Declaration (GD for export alongwith documents necessary for export.).]

(2) The Permit shall be deemed cancelled if goods are not transported to the destined customs station for export within fifteen days of its issuance or within such extended time not exceeding thirty days in all as may be allowed by the Collector of Origination.

(3) The triplicate, quadruplicate and quintuplicate copies shall bear endorsement of International Security Assistance Force (ISAF) or, as the case may be, Defense Energy Support Centre (DESC) to the effect that the goods have been received in accordance with the declaration or otherwise and that the seals were found intact or otherwise. The triplicate copy shall be submitted to the Collector of Origination for his record. The quadruplicate copy shall be retained by the oil exporting Company/refinery. The quintuplicate copy shall be used for the purpose of claiming refund/adjustment of Sales Tax or Federal Excise Duty as and if admissible. The Collectorate of Origination may issue a duly certified copy on the basis of triplicate copy in case a further copy is required for any purpose, which will be specified on such copy.

⁴²[(4) In case there is any variation of more than one per cent in the quantity declared in the Permit under rule 563 and the one endorsed or certified by the ISAF or, as the case may be, DESC, action under appropriate provisions of the Customs Act, 1969 (IV of 1969), the Sales Tax Act, 1990 and other laws applicable shall be initiated against the carrier and other persons found involved.

565. Monitoring and Checking of conveyance en route.- (1) The vehicles meant for transport of goods to Afghanistan shall be fitted with such tracking system as may enable the oil exporting company or refinery as well as the Collectorates of Origination and Clearance to monitor them en route to Afghanistan.

(2) An officer of Customs, Federal Excise or Sales Tax, not below the rank of Superintendent, may, on reasonable suspicion regarding pilferage or substitution of goods by tampering the seals or otherwise while the conveyance is en route, from the oil exporting company/refinery to the customs station for export, may check that the rivets, locks, seals, and labels of the transport unit are intact. Report of such rechecking shall invariably be sent to Collector of Origination by the Collector within whose jurisdiction the rechecking occurs, within twenty four hours and facts of such rechecking shall be recorded on all copies of the permit accompanying the conveyance.

566. Break down or accident en route.- (1) In case of any tampering or pilferage or theft or damage caused *en route*, the carrier shall inform the Collectorate of Origination for necessary orders within three days thereof. The carrier shall be responsible for the duties and taxes and loss or reduction in value as a result of such damage notwithstanding any other action which may be taken under the law and the rules made thereunder.

(2) The carrier shall bear all the expenses incurred on restuffing or weighing of the goods.

567. Reconciliation of shipments of the goods.- (1) The Collector of Origination shall, on the day when such shipment takes place, send a statement to the Collector of Clearance giving relevant details of the permit issued. Such details will include, Permit number and date, name of the carrier, registration number of the conveyance, quantity and specification of the goods and seal number. The Collectorate of Origination and the Collectorate of Clearance will also exchange the information regarding transportation from and receipt into their respective jurisdictions on the format to be mutually developed by them, in order to reconcile the number and details of shipments allowed and exported, on monthly basis. In case any discrepancy is found, the same shall also be communicated to the Collectorate of Sales Tax and Federal Excise where the oil exporting company or refinery is registered under the Sales Tax Act, 1990.

(2) In case of export under DTRE facility as provided under the Customs Rules 2001, the oil exporting company or as the case may be refinery shall, in addition to their other legal obligations in this behalf, produce true copies of all the invoices, permits, goods declarations, foreign exchange remittance documents for the purpose of DTRE reconciliation or audit.

(3) The Collector of Origination and the Collector of Clearance will transmit data of despatch and clearance of goods for export to Afghanistan to PRAL under One- Customs on real time basis. The PRAL will ensure that the data of goods may remain available for monitoring electronically.

568. The oil exporting company or the refinery shall submit a monthly statement to the Collectorate of Origination and the Collectorate of Sales Tax and Federal Excise giving details of all the consignments dispatched for export to Afghanistan under this chapter in the format prescribed in Appendix-II.

569. The Collector of Origination and the Collector of Clearance may also issue further instructions, as they may require, in furtherance of the provisions of this chapter.]

Appendix-I

[See rule 561]

APPLICATION-CUM-TRANSPORT PERMIT

Permit No. _____ **Dated** _____

1. Name of the Carrier _____

2. Licence No. and date of expiry _____

3. Licensing Collectorate _____

4. Name of Customs Station/Port from where export is intended

5. Conveyance Registration No. _____

6. Exporter's name, address and phone numbers _____

7. Consignee's name and address _____

8. Specification of POL product and PCT Heading _____

9. Gross Weight _____

10. Net Weight _____

⁴²[10-A. Net Quantity (in Litres) _____

11. Seal No. _____ affixed by _____

12. Sales Tax Invoice No. _____ dated _____

13. Value of goods _____

14. Duty/Taxes involved

(i) Sales Tax (Rs) _____ (ii) F.E.D. (Rs) _____

15. Date of Weighment, loading and sealing _____

16. Station _____

17. It is requested that the transportation may be allowed. We declare that the details given above are true and complete. In case of any incorrect declaration in the Sales Tax Invoice or in this Application-cum-Transport Permit regarding value, weight, quantity, quality and description unearthed at any stage before tendering of goods at destination, we undertake to inform the customs authorities immediately. In case of damage, pilferage, accident, breakage of seals or loss or change in the material quantity, we undertake to inform the Collectorate of Origination and customs authorities at the Collectorate of Clearance and to get the goods examined and vehicles etc re-sealed by the customs authorities, in a manner satisfactory to the customs authorities.

18. Name, signature and seal of the authorized representative of the carrier

Date _____

19. Loaded, sealed and weighed in my presence:-

Name, signature and seal of the representative of oil
company/refinery _____
Date _____

20. Allowed:-

Name, signature and seal of the Customs Officer of Collectorate of
Origination _____
Date _____

21. Endorsement at Customs (Exports) Station:-

(i) Station _____

(ii) Goods Declaration No. & date _____

Name, signature & seal of Customs Officer _____

Date _____

⁴²[22. For action by ISAF/DESC

- (i) Net Quantity (in litres)_ received ____ (in numbers and words)
- (ii) Variation, if any, in quantity received viz-a-viz quantity declared (bith in litres and in percentage):- _____
- (iii) Wheather all seals found intact (Yes or No) _____
- (iv) Remarks, if any:

Date : _____

Name, signature and seal of
ISAF/DESC representative
in Afghanistan

23. Reconfirmed and certified to be ture.

Name, signature and seal of
ISAF/DESC representative
in Pakistan

- (i) Net Quantity (in litres) areceived _____ (in numbers and words)
- (ii) Variation, if any, in quantity

Appendix-II

MONTHLY STATEMENT OF POL EXPORTS TO AFGHANISTAN

Name and Address of exporting company/refinery _____ Month _____

Sales Tax Registration No

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

S.No.	Permit	Sales Tax Invoice	Description of goods	H.S. Code	Value of goods (Rs)	Sales Tax involved (Rs)	F.E.D. Involved(R	Quantity
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								s)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
	No.	Date	No.	Date					

To

(i) The Collector of Sales Tax & Signature_____

Federal Excise/RTO (Authorized Person)

Name & Designation_____

(ii) The Collector of Customs Date:_____”

2 the rules bearing numbers 557 to 569 shall take effect from ⁴¹[1st February,2008.]

³⁹[CHAPTER XXIII

ATA CARNET RULES

570. Short title.—The rules may be called the ATA Carnet Rules.

571. Scope.— These rules shall apply to temporary importation and temporary exportation of goods under an ATA Carnet in or from Pakistan, including broadcasting or cinematographic equipment, and specialized broadcasting vehicles, for display or use at exhibitions, fairs, meetings, or other similar events, but excluding any conveyance, goods restricted or prohibited by the Federal Government from time to time; or goods sent by post, or unaccompanied baggage, or as traffic-in-transit.

572. Definitions.—(1) In this Chapter, unless there is anything repugnant in the subject or context,—

- (a) **“Act”** means the Customs Act, 1969 (IV of 1969), and the rules made thereunder;
- (b) **“authority”**, in relation to the events specified in these rules, means the concerned Ministry of the Federal Government, as per the Rules of Business, 1973, and for all other matters, the Federal Board of Revenue;
- (c) **“ATA Carnet”** means ATA Carnet, conforming to the pattern given in **Appendix-I** to these rules, and issued for temporary admission or temporary exportation of goods;
- (d) **“Convention”** means the Convention on Temporary Admission (Istanbul Convention 1990), and its Annexes A, B-1 and B-2, acceded to by the Government of the Islamic Republic of Pakistan;

- (e) **“event”** includes one or more of the following, as approved by the authority, namely:—
- (i) an industrial, commercial or crafts exhibition;
 - (ii) a scientific, educational, or cultural fair; and
 - (iii) a news or media occasion.
- (f) **“guaranteeing and issuing organization”** means an organization approved and notified by the Ministry of Commerce, i.e., the Pakistan National Committee of International Chamber of Commerce (ICC Pakistan), for guaranteeing payment of import duties and taxes leviable on goods intended for temporary importation into the country or for issuing ATA Carnet for temporary exportation of goods;
- (g) **“guaranteeing chain”** means a guaranteeing scheme administered by the International Chamber of Commerce (ICC) to which the guaranteeing and issuing organization is affiliated;
- (h) **“import duties and taxes”** means Customs duties, including all other duties, taxes, fees or any other sums which are levied and collected on or in connection with the importation of goods;
- (i) **“security”** means a bank guarantee submitted by the guaranteeing and issuing organization to cover the sums payable as import duties and taxes on temporarily imported goods, and valid, at least, for three years;
- (j) **“temporary admission”** means the Customs procedure under these rules whereby goods are allowed admission into Pakistan, conditionally relieved from the payment of import duties and taxes, subject to the prohibitions and restrictions notified by the Federal Government under the Imports and Exports (Control) Act, 1950 (XXXIX of 1950), or any other law for the time being in force, and intended for re-exportation within the stipulated period in accordance with these rules, without undergoing any change except normal depreciation;
- (k) **“temporary export”** means the Customs procedure under these rules whereby goods are allowed temporary export from Pakistan subject to the prohibitions and restrictions notified by the Federal Government under the Imports and Exports (Control) Act, 1950, (XXXIX of 1950), or any other law for the time being in force, without payment of duty drawback, and meant for subsequent re-importation into Pakistan.

(2) All other expressions used in these rules shall have the same meaning as has been assigned to them in the Act.

573. Goods eligible for temporary importation.— Following goods shall be eligible for temporary admission into the country, namely:—

- (a) machinery, apparatus, or any other goods meant for display or exhibition at an event, including items ancillary thereto;
- (b) professional equipment (illustrative lists at **Appendix II-IV**);

- (c) broadcasting equipment and specially adapted vehicles;
- (d) construction or decoration material for temporary stands, including advertisement material, but excluding gifts or give-aways.

574. Conditions relating to temporary importation of goods and their use afterwards.—(1) In order to be eligible for temporary admission, the goods must be—

- (a) imported under a valid ATA Carnet, meant for realization in Pakistan, indicating the name of the issuing organization and the guaranteeing chain;
- (b) consistent with the material particulars declared in the ATA Carnet, i.e., description, quantity, value etc, as certified by Customs of the country of exportation or exit;
- (c) imported for one or more events specified in these rules in accordance with the conditions applicable to them under the Imports and Exports (Control) Act, 1950 (XXXIX of 1950), or any other law for the time being in force; and
- (d) identifiable at the time of admission and re-exportation.

(2) In case of cinematic or broadcasting equipment, including specially adapted vans, temporary admission will be granted subject to approval by the authority and subject to the condition that such equipment will be used solely by or under the personal supervision of the Carnet holder.

(3) The goods allowed temporary admission will be used solely for the purpose for which they have been brought, and will not be removed from the place of the event without prior approval of the Collector.

575. Temporary admission documents.—(1) ATA Carnet shall be the sole document for temporary importation and re-exportation of goods and shall be accepted in lieu of a goods declaration required to be filed under the Act.

- (2) The validity of temporary admission papers shall be one year from the date of issue.

576. Amendment of particulars in ATA Carnet.— (1) Once an ATA Carnet has been issued, no extra item shall be added to the list of goods enumerated on the reverse of the front cover and vouchers of the Carnet, or any continuation sheets appended thereto (**General List**).

(2) Any particulars declared in the ATA Carnet by the holder may be altered only with the approval of the issuing organization, which shall endorse such amendments on the Carnet. No alteration in those papers shall be made once they have been accepted by Customs.

577. Loss or theft of ATA Carnet.— In case of destruction, loss or theft of ATA Carnet, while the goods are in Pakistan, the Collector may, at the request of the guaranteeing and issuing organization accept replacement papers, the validity of which will expire on the same date as that of the papers they replace.

578. Procedure for the processing of ATA Carnet.—

- (a) On arrival at a Customs station, the ATA Carnet holder shall submit the Carnet to Customs. The appropriate officer will tally the particulars of the Carnet with the goods brought into the country for temporary admission and endorse an examination report on the white importation voucher and counterfoil in the light of the exact number of items mentioned in column 1 in the General List.
- (b) In case no discrepancy is found between the goods and the details given in the ATA Carnet vis-à-vis the examination report, the Carnet shall be endorsed/verified by the representative of the guaranteeing and issuing organization and returned to Customs.
- (c) All particulars of the ATA Carnet shall be electronically recorded and a machine number allotted to the Carnet. The appropriate officer shall endorse, date, stamp, and sign the white importation voucher and counterfoil in the ATA Carnet, and shall also record thereon the date of expiry of temporary importation. While the white counterfoil shall be retained within the ATA Carnet, the white voucher shall be detached by the appropriate officer.
- (d) In case of freight-forwarded goods, the Carnet holder shall file the Carnet in the import section of the Customs station of landing. The procedure given under clauses 'a' to 'c' of this rule shall be observed and the goods released accordingly.

579. Loss, theft etc of goods temporarily imported.—In case, the goods allowed temporary admission are lost or stolen or cannot otherwise be accounted for by the Carnet holder, such goods shall become liable to import duties and taxes immediately.

580. Period for re-exportation.—The period for re-exportation of temporarily imported goods shall be six months, which can be extended by the Collector for another six months, if so required under the circumstances, while in case of professional equipment, it shall be twelve months from the date of admission into the country:

Provided that the extended period shall in no case exceed the validity period of an ATA Carnet, i.e. one year.

581. Termination of temporary admission. - (1) The temporary admission of goods shall be terminated by one or more of the following eventualities, namely:—

- (a) by re-exportation of the goods;
- (b) by consigning the goods to a Customs warehouse for subsequent re-exportation;
- (c) by clearance for home-consumption on payment of leviable import duties and taxes, subject to the conditions enumerated under the Imports and Exports (Control) Act, 1950, (XXXIX of 1950) or any other law for the time being in force;
- (d) when the goods are seriously damaged by accident or *force majeure*, by recourse to—
 - (i) action stipulated in clause 'c';
 - (ii) relinquishing the goods to Customs, in which case no payment of import duties and taxes shall be required; or

(iii) destroying the goods under the supervision of Customs.

(2) In all these cases, an appropriate officer of Customs will make suitable entries in the ATA Carnet, certifying that the position regarding the goods has been regularized, and the Carnet holder and the guaranteeing and issuing organization will be discharged from their obligation accordingly.

582. Discharge of temporary admission papers.— (1) Where the goods allowed temporary admission in the country are entered for re-exportation, the appropriate officer shall physically verify the description and quantity of such goods, and make a report to this effect on the reverse of the re-exportation voucher of the ATA Carnet, and send the same to his supervisory officer.

(2) The supervisory officer will counter-check the details mentioned above, and if satisfied that no material discrepancy exists between these documents, will issue an order for the discharge of the ATA Carnet.

(3) The appropriate officer will thereafter date, stamp and sign the white re-exportation counterfoil and voucher. While the white re-exportation counterfoil will be retained within the ATA Carnet, the white re-exportation voucher will be detached by the appropriate officer.

583. Mode and manner of re-exportation.— The temporarily admitted goods may be re-exported in one or more consignments. Such goods may also be re-exported through a Customs station other than that through which they were imported.

584. Procedure for temporary exportation.— The procedure applicable to the exportation of goods shall apply, *mutatis mutandis*, to the temporary exportation of goods under an ATA Carnet. Additionally, the appropriate officer will date, stamp and sign the yellow exportation counterfoil and voucher. While the yellow exportation counterfoil will be retained within the ATA Carnet, the yellow exportation voucher will be detached by the appropriate officer:

Provided that the exporter shall not be entitled to any duty drawback on goods temporarily exported from Pakistan under an ATA Carnet and intended for re-importation afterwards.

585. Procedure for re-importation of temporarily exported goods.—At the time of re-entry of the goods into Pakistan, the Carnet-holder shall present the Carnet to Customs, along with a declaration of the goods being re-imported in the yellow re-importation voucher, and also sign the same. If no discrepancy is found, an appropriate officer of Customs shall verify and endorse the yellow re-importation counterfoil and voucher. While the yellow re-importation counterfoil shall be retained within the ATA Carnet, the yellow re-importation voucher will be detached by the appropriate officer prior to the release of the goods.

586. Seizure of goods on breach or violation of the rules.— (1) Where an offence is committed by the Carnet holder at the time of admission of goods into the country in terms of fraud or misdeclaration in securing release thereof, or abuse of such facility afterwards in that the goods are loaned, sold, pledged, mortgaged, hired, given away, exchanged or otherwise disposed of or altered, or where such goods are not re-exported within the stipulated period during the validity of an ATA Carnet, the goods shall be liable to confiscation and such penal action as prescribed under the Act or any other law for the time being in force.

(2) Where the goods are seized for breach or violation of these rules, the requirement of re-exportation shall be suspended for the duration of the seizure and subsequent proceedings.

(3) The respective Customs authority shall notify the guaranteeing and issuing organization of the seizure made by it as soon as possible.

587. Extent of liability of Carnet holder and guaranteeing and issuing organization.—

(1) The guaranteeing and issuing organization shall pay, within forty-five days of being notified by Customs, the amount of import duties and taxes and any other sums payable, including fine, penalty etc, in relation to the goods brought into Pakistan under an ATA Carnet in case of breach or violation of these rules.

(2) The guaranteeing and issuing organization shall be jointly and severally liable with the Carnet holder for the payment of the dues mentioned in sub-rule (1).

(3) The liability of the guaranteeing and issuing organization shall not exceed the amount of the import duties and taxes payable in a certain case by more than ten percent. Any sums in excess of that amount shall be charged to the Carnet holder.

(4) Subject to the provisions of sub-rule 3 of rule 589, no liability will accrue against the guaranteeing and issuing organization once the ATA Carnet has been discharged by Customs.

588. Procedure for discharge of liability by guaranteeing and issuing organization.—

(1) The guaranteeing and issuing organization will provisionally discharge its liability by depositing the sums due in the treasury.

(2) In case of default in payment, the respective Customs authority will proceed to recover such dues by proportionate encashment of the security.

Provided that an action against the guaranteeing and issuing organization in terms sub-rule (2) shall be taken only after an opportunity of hearing has been granted to the guaranteeing and issuing organization, or the Carnet holder, by an appropriate officer under section 180 of the Act, and a written order to this effect is passed by him within the stipulated period.

Provided further that where the guaranteeing and issuing organization or the Carnet holder furnishes proof of re-exportation of goods or of proper discharge of the ATA Carnet during the pendency of adjudication, the show cause notice shall abate:

(3) Where the guaranteeing and issuing organization discharges its liability within the meaning of sub-rule (1), and is found not liable to such payment afterwards, it shall be entitled to a refund of the amount paid by it within three months of the filing of the claim.

(4) In case the guaranteeing and issuing organization fails to discharge its liability to Customs in relation to an ATA Carnet operation, or any other matter concerning it under the rules, its status as a guarantor for any subsequent Carnet operations shall be liable to suspension or revocation, as the case may be, by the authority.

589. Time-limit for lodging claim with guaranteeing and issuing organization.— A claim for the recovery of import duties and taxes and any other sums in relation to goods covered by

an ATA Carnet shall be lodged by Customs with the guaranteeing and issuing organization within a year of the date of expiry of the validity of the ATA Carnet.

(2) Any claim beyond this period shall be filed against the Carnet holder.

(3) The period for lodging a claim with the guaranteeing and issuing organization or the Carnet holder, in case of fraud in securing release of ATA Carnet, will be five years which shall be computed from the date of the temporary admission of goods into the country.

590. Obligations of guaranteeing and issuing organization.— (1) The guaranteeing and issuing organization shall submit to the authority proof of its affiliation with the ICC annually.

(2) The guaranteeing and issuing organization shall furnish to Customs a security, to the satisfaction of the latter, to cover import duty and taxes leviable on goods under these rules. The amount of security will be enhanced as and when required by Customs.

(3) The security will be deposited with the Model Customs Collectorate, Karachi, and shall cover ATA Carnet operations throughout the country.

591. Constitution of Working Committee.— (1) A Working Committee, comprising officials of the guaranteeing and issuing organization and Customs, shall be constituted by the authority to review the operation of these rules.



**THE PAKISTAN NATIONAL COMMITTEE OF
THE INTERNATIONAL CHAMBER OF COMMERCE**

PK	<input type="text"/>
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**ATA CARNET
PAKISTAN**

(A large, red, diagonal watermark stamp with the word "SAMPLE" is overlaid on the page.)



(Before completing the Carnet, please read Notes on cover page 3/Avant de remplir le Carnet, lire le notice en page 3 de la couverture)

A T A C A R N E T A T A C A R N E T	A. HOLDER AND ADDRESS /Titulaire et adresse	G. FOR ISSUING ASSOCIATION USE /Réservé à l'association émettrice FRONT COVER/ Couverture
	B. REPRESENTED BY*/Représenté par*	a) CARNET No. Carnet N°. PK <input type="text"/> Number of continuation sheets Nombre de feuilles supplémentaires
	C. INTENDED USE OF GOODS/ Utilisation prévue des marchandises	b) ISSUED BY/Delivré par c) VALID UNTIL/Valable jusqu'au/...../..... year month day (inclusive) année mois jour (inclus)

P. This carnet may be used in the following countries/ Customs territories under the guarantee of the associations listed on page four of the cover./ Ce carnet est valable dans les pays/territoires douaniers ci-après, sous la garantie des associations reprises en page quatre de couverture:

- | | | |
|----------------------|-----------------------|----------------------|
| Austria (AT) | Algeria (DZ) | Lithuania (LT) |
| Belgium (BE) | Andorra (AD) | FYROM (MK) |
| Cyprus (CY) | Australia (AU) | Malaysia (MY) |
| Czech Republic (CZ) | Austria (AT) | Malta (MT) |
| Denmark (DK) | Belgium (BE) | Mauritius (MU) |
| Estonia (EE) | Bulgaria (BG) | Mongolia (MN) |
| Finland (FI) | Canada (CA) | Morocco (MA) |
| France (FR) | China (CN) | Netherlands (NL) |
| Germany (DE) | Côte d'Ivoire (CI) | New Zealand (NZ) |
| Greece (GR) | Croatia (HR) | Norway (NO) |
| Hungary (HU) | Cyprus (CY) | Pakistan (PK) |
| Ireland (IE) | Czech Republic (CZ) | Poland (PL) |
| Italy (IT) | Denmark (DK) | Portugal (PT) |
| Latvia (LV) | Estonia (EE) | Romania (RO) |
| Lithuania (LT) | Finland (FI) | Russia (RU) |
| Malta (MT) | France (FR) | Senegal (SN) |
| Netherlands (NL) | Germany (DE) | Serbia (CS) |
| Poland (PL) | Gibraltar (GI) | Singapore (SG) |
| Portugal (PT) | Greece (GR) | Slovak Republic (SK) |
| Slovak Republic (SK) | Hong Kong, China (HK) | Slovenia (SI) |
| Slovenia (SI) | Hungary (HU) | South Africa (ZA) |
| Spain (ES) | Iceland (IS) | Spain (ES) |
| Sweden (SE) | India (IN) | Sri Lanka (LK) |
| United Kingdom (GB) | Ireland (IE) | Sweden (SE) |
| | Israel (IL) | Switzerland (CH) |
| | Italy (IT) | Thailand (TH) |
| | Japan (JP) | Tunisia (TN) |
| | Korea (KR) | Turkey (TR) |
| | Latvia (LV) | United Kingdom (GB) |
| | Lebanon (LB) | United States (US) |

The holder of this Carnet and his representative will be held responsible for compliance with the laws and regulations of the country/Customs territory of departure and the countries/Customs territories of importation./ A charge pour le titulaire et son représentant de se conformer aux lois et règlements du pays/territoire douanier de départ et des pays/territoires douaniers d'importation.

TO BE RETURNED TO THE ISSUING CHAMBER IMMEDIATELY AFTER USE / A RETOURNER A LA CHAMBRE EMETTRICE IMMEDIATEMENT APRES UTILISATION

H. CERTIFICATE BY CUSTOMS AT DEPARTURE / Attestation de la douance, au départ	I. Signature of authorised official and issuing Association stamp/ Signature du délégué et timbre de l'association émettrice
a) Identification marks have been affixed as indicated in column 7 against the following item No(s) of the General List Apposé les marques d'identification mentionnées dans la colonne 7 en regard du (des) numéro(s) d'ordre suivant(s) de la liste générale/...../.....
b) GOODS EXAMINED*/ Vérifié les marchandises* Yes/Oui No/Non	Place and Date of Issue (year/month/day) Lieu et date démission (année/mois/jour)
c) Registration under Reference No.*	J.
d)	X X Signature of Holder/Signature du titulaire

If applicable/ *S'il y a lieu

Item No./N° d'ordre	Trad description of goods and marks and numbers, if any/ Designation commerciale des marchandises et, le cas échéant, marques et numéros	Number of Pieces/ Nombre de Pièces	Weight or Volume/ Poid ou Volume	Value*/ Valeur**	**Country of origin/ ** Pays d'origine	For Customs Use/ Réservé à la douane Identification marks/ Marques d'identification
1	2	3	4	5	6	7
TOTAL or CARRIED OVER / TOTAL ou A REPORTER						



*Commercial value in country/customs territory of issue and in its currency, unless stated differently./ *Valuer commerciale dans le pays/territoire douanier d'émission et dans sa monnaie, sauf indication contraire*
 Show country of origin if different from country/customs territory of issue of the Carnet, using ISO country codes./ *Indiquer le pays d'origine s'il est différent du pays/territoire douanier d'émission du carnet, en utilisant le code international des pays ISO*

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FOR USE BY CUSTOM OF COUNTRY/CUSTOMS TERRITORY OF TEMPORARY EXPORTATION
 RESERVE A LA DOUANE DU PAYS/TERRITOIRE DOUANIER D'EXPORTATION TEMPORAIRE

E X P O R T A T I O N	E	1. The goods described in the General List under Item No.(s) Les marchandises énumérées à la liste générale sous le(s) N°(s) have been exported ont été exportées									
	P	2. Final date for duty-free re-importation/Date limite la réimportation en franchise													
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		Customs Office Bureau de douane	Place Lieu	Date (year/month/day) Date (année/mois/jour)											

R E I M P O R T A T I O N	R	1. The goods described in the General List under Item No.(s) Les marchandises énumérées à la liste générale sous le(s) N°(s) have been re-imported* du présent carnet ont été réimportées*
	E	which were temporarily exported under cover of exportation voucher(s) No.(s) exportées temporairement sous couvert du (des) volet(s) d'exportation N°(s)				
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Counterfoil/ Souche No./N°		3.	4.	5.	Signature and Stamp Signature et Timbre	
		Customs Office Bureau de douane	Place Lieu	Date (year/month/day) Date (année/mois/jour)		

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	E	which were temporarily exported under cover of exportation voucher(s) No.(s) exportées temporairement sous couvert du (des) volet(s) d'exportation N°(s)				
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		Customs Office Bureau de douane	Place Lieu	Date (year/month/day) Date (année/mois/jour)		

* If applicable*/S'il y a lieu

DO NOT REMOVE FROM THE CARNET / NE PAS DETACHER DU CARNET

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FOR USE BY CUSTOM OF COUNTRY/CUSTOMS TERRITORY OF TEMPORARY EXPORTATION
RESERVE A LA DOUANE DU PAYS/TERRITOIRE DOUANIER D'EXPORTATION TEMPORAIRE

E X P O R T A T I O N	E	1. The goods described in the General List under Item No.(s) <i>Les marchandises énumérées à la liste générale sous le(s) N°(s)</i> have been exported <i>ont été exportées</i>							
	P	2. Final date for duty-free re-importation/ <i>Date limite la réimportation en franchise</i>		7.					
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T	Customs Office <i>Bureau de douane</i>	Place <i>Lieu</i>	Date (year/month/day) <i>Date (année/mois/jour)</i>	Signature and Stamp <i>Signature et Timbre</i>					

R E I M P O R T A T I O N	R	1. The goods described in the General List under Item No.(s) <i>Les marchandises énumérées à la liste générale sous le(s) N°(s)</i> of this Carnet have been re-Imported* <i>exportées temporairement sous couvert du (des) volet(s) d'exportation N°(s) du présent carnet ont été réimportées*</i>		
	E	3. Other remarks*/ <i>Autres mentions</i> *		6.
	I	Counterfoil/ Souche No./N°		
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P	Customs Office <i>Bureau de douane</i>	Place <i>Lieu</i>	Date (year/month/day) <i>Date (année/mois/jour)</i>	Signature and Stamp <i>Signature et Timbre</i>

E X P O R T A T I O N	E	1. The goods described in the General List under Item No.(s) <i>Les marchandises énumérées à la liste générale sous le(s) N°(s)</i> have been exported <i>ont été exportées</i>							
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T	Counterfoil/ Souche No./N°			7.					
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T	Customs Office <i>Bureau de douane</i>	Place <i>Lieu</i>	Date (year/month/day) <i>Date (année/mois/jour)</i>	Signature and Stamp <i>Signature et Timbre</i>					

R E I M P O R T A T I O N	R	1. The goods described in the General List under Item No.(s) <i>Les marchandises énumérées à la liste générale sous le(s) N°(s)</i> of this Carnet have been re-Imported* <i>exportées temporairement sous couvert du (des) volet(s) d'exportation N°(s) du présent carnet ont été réimportées*</i>		
	E	3. Other remarks*/ <i>Autres mentions</i> *		6.
	I	Counterfoil/ Souche No./N°		
M	3.	4.	5.	6.
P	Customs Office <i>Bureau de douane</i>	Place <i>Lieu</i>	Date (year/month/day) <i>Date (année/mois/jour)</i>	Signature and Stamp <i>Signature et Timbre</i>

* If applicable*/*S'il y a lieu*

DO NOT REMOVE FROM THE CARNET / NE PAS DETACHER DU CARNET

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FOR USE BY CUSTOM OF COUNTRY/CUSTOMS TERRITORY OF TEMPORARY IMPORTATION
RESERVE A LA DOUANE DU PAYS/TERRITOIRE DOUANIER D'IMPORTATION TEMPORAIRE

I M P O R T A T I O N	I	1. The goods described in the General List under Item No.(s) <i>Les marchandises énumérées à la liste générale sous le(s) N°(s)</i> have been temporarily imported <i>ont été importées temporairement</i>		
	P	2. Final date for re-exportation to the Customs of goods* <i>Date limite pour la réexportation/la représentation à la douane, des marchandises*</i>		
	O	year / month / day / / année / mois / jour / /		8.
	R T A T I O N	3. Registration under reference No.* <i>Enregistre sous le N°*</i>		
		4. Other remarks* / <i>Autres mentions*</i>		
Counterfoil/ Souche No./N°		5.	6.	7.
		Customs Office Bureau de douane	Place Lieu	Date (year/month/day) Date (année/mois/jour)
		Signature and Stamp Signature et Timbre		

R E E X P O R T A T I O N	R	1. The goods described in the General List under Item No.(s) <i>Les marchandises énumérées à la liste générale sous le(s) N°(s)</i> which were temporarily imported under cover of importation voucher(s) No.(s) <i>Importées temporairement sous couvert du (des) volet(s) d'importation N°(s)</i> of this Carnet have been re-exported* <i>du présent carnet, ont été réexportées*</i>		
	E	2. Action taken in respect of goods produced but not re-exported* <i>Mesures prises à l'égard des marchandises représentées mais non réexportées*</i>		
	E	3. Action taken in respect of goods not produced and not intended for later re-exportation* <i>Mesures prises à l'égard des marchandises non représentées et non destinées à une réexportation ultérieure*</i>		
	X P O R T A T I O N	4. Registration under reference No./ <i>Enregistré sous le N°</i>		
Counterfoil/ Souche No./N°		5.	6.	7.
		Customs Office Bureau de douane	Place Lieu	Date (year/month/day) Date (année/mois/jour)
		Signature and Stamp Signature et Timbre		

I M P O R T A T I O N	I	1. The goods described in the General List under Item No.(s) <i>Les marchandises énumérées à la liste générale sous le(s) N°(s)</i> have been temporarily imported <i>ont été importées temporairement</i>		
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	R T A T I O N	3. Registration under reference No.* <i>Enregistre sous le N°*</i>		
		4. Other remarks* / <i>Autres mentions*</i>		
Counterfoil/ Souche No./N°		5.	6.	7.
		Customs Office Bureau de douane	Place Lieu	Date (year/month/day) Date (année/mois/jour)
		Signature and Stamp Signature et Timbre		

R E E X P O R T A T I O N	R	1. The goods described in the General List under Item No.(s) <i>Les marchandises énumérées à la liste générale sous le(s) N°(s)</i> which were temporarily imported under cover of importation voucher(s) No.(s) <i>Importées temporairement sous couvert du (des) volet(s) d'importation N°(s)</i> of this Carnet have been re-exported* <i>du présent carnet, ont été réexportées*</i>		
	E	2. Action taken in respect of goods produced but not re-exported* <i>Mesures prises à l'égard des marchandises représentées mais non réexportées*</i>		
	E	3. Action taken in respect of goods not produced and not intended for later re-exportation* <i>Mesures prises à l'égard des marchandises non représentées et non destinées à une réexportation ultérieure*</i>		
	X P O R T A T I O N	4. Registration under reference No./ <i>Enregistré sous le N°</i>		
Counterfoil/ Souche No./N°		5.	6.	7.
		Customs Office Bureau de douane	Place Lieu	Date (year/month/day) Date (année/mois/jour)
		Signature and Stamp Signature et Timbre		

* If applicable* *S'il y a lieu*

DO NOT REMOVE FROM THE CARNET / NE PAS DETACHER DU CARNET

--

FOR USE BY CUSTOM OF COUNTRY/CUSTOMS TERRITORY OF TEMPORARY IMPORTATION
RESERVE A LA DOUANE DU PAYS/TERRITOIRE DOUANIER D'IMPORTATION TEMPORAIRE

I M P O R T A T I O N	I	M	1. The goods described in the General List under item No.(s) <i>Les marchandises énumérées à la liste générale sous le(s) N°(s)</i> have been temporarily imported <i>ont été importées temporairement</i>						
	2. Final date for re-exportation to the Customs of goods* <i>Date limite pour la réexportation/la représentation à la douane, des marchandises*</i>		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px;">year / <i>année</i></td> <td style="width: 20px;">month / <i>mois</i></td> <td style="width: 20px;">day / <i>jour</i></td> <td style="width: 20px;">/</td> <td style="width: 20px;">/</td> </tr> </table>		year / <i>année</i>	month / <i>mois</i>	day / <i>jour</i>	/	/
	year / <i>année</i>	month / <i>mois</i>	day / <i>jour</i>	/	/				
	3. Registration under reference No.* <i>Enregistre sous le N°*</i>			8.					
4. Other remarks* / <i>Autres mentions*</i>									
Counterfoil/ <i>Souche</i> No./N°		5. Customs Office <i>Bureau de douane</i>	6. Place <i>Lieu</i>	7. Date (year/month/day) <i>Date (année/mois/jour)</i>	Signature and Stamp <i>Signature et Timbre</i>				

R E E X P O R T A T I O N	R	E	1. The goods described in the General List under item No.(s) <i>Les marchandises énumérées à la liste générale sous le(s) N°(s)</i> which were temporarily imported under cover of importation voucher(s) No.(s) <i>Importées temporairement sous couvert du (des) volet(s) d'importation N°(s)</i> of this Carnet have been re-exported* / <i>du présent carnet, ont été réexportées*</i>		
	2. Action taken in respect of goods produced but not re-exported* <i>Mesures prises à l'égard des marchandises représentées mais non réexportées*</i>		8.		
	3. Action taken in respect of goods not produced and not intended for later re-exportation* <i>Mesures prises à l'égard des marchandises non représentées et non destinées à une réexportation ultérieure*</i>				
	4. Registration under reference No./ <i>Enregistré sous le N°</i>				
Counterfoil/ <i>Souche</i> No./N°		5. Customs Office <i>Bureau de douane</i>	6. Place <i>Lieu</i>	7. Date (year/month/day) <i>Date (année/mois/jour)</i>	Signature and Stamp <i>Signature et Timbre</i>

I M P O R T A T I O N	I	M	1. The goods described in the General List under item No.(s) <i>Les marchandises énumérées à la liste générale sous le(s) N°(s)</i> have been temporarily imported <i>ont été importées temporairement</i>							
	2. Final date for re-exportation to the Customs of goods* <i>Date limite pour la réexportation/la représentation à la douane, des marchandises*</i>		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px;">year / <i>année</i></td> <td style="width: 20px;">month / <i>mois</i></td> <td style="width: 20px;">day / <i>jour</i></td> <td style="width: 20px;">/</td> <td style="width: 20px;">/</td> </tr> </table>			year / <i>année</i>	month / <i>mois</i>	day / <i>jour</i>	/	/
	year / <i>année</i>	month / <i>mois</i>	day / <i>jour</i>	/	/					
	3. Registration under reference No.* <i>Enregistre sous le N°*</i>			8.						
4. Other remarks* / <i>Autres mentions*</i>										
Counterfoil/ <i>Souche</i> No./N°		5. Customs Office <i>Bureau de douane</i>	6. Place <i>Lieu</i>	7. Date (year/month/day) <i>Date (année/mois/jour)</i>	Signature and Stamp <i>Signature et Timbre</i>					

R E E X P O R T A T I O N	R	E	1. The goods described in the General List under item No.(s) <i>Les marchandises énumérées à la liste générale sous le(s) N°(s)</i> which were temporarily imported under cover of importation voucher(s) No.(s) <i>Importées temporairement sous couvert du (des) volet(s) d'importation N°(s)</i> of this Carnet have been re-exported* / <i>du présent carnet, ont été réexportées*</i>		
	2. Action taken in respect of goods produced but not re-exported* <i>Mesures prises à l'égard des marchandises représentées mais non réexportées*</i>		8.		
	3. Action taken in respect of goods not produced and not intended for later re-exportation* <i>Mesures prises à l'égard des marchandises non représentées et non destinées à une réexportation ultérieure*</i>				
	4. Registration under reference No./ <i>Enregistré sous le N°</i>				
Counterfoil/ <i>Souche</i> No./N°		5. Customs Office <i>Bureau de douane</i>	6. Place <i>Lieu</i>	7. Date (year/month/day) <i>Date (année/mois/jour)</i>	Signature and Stamp <i>Signature et Timbre</i>

* If applicable/ *S'il y a lieu*

DO NOT REMOVE FROM THE CARNET / NE PAS DETACHER DU CARNET

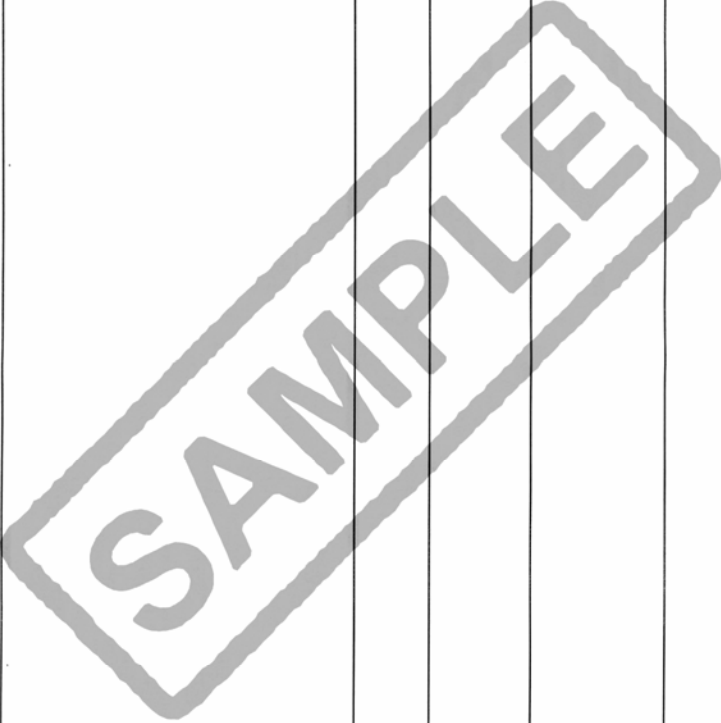
EXPORTATION EXPORTATION	A. HOLDER AND ADDRESS /Titulaire et adresse	G. FOR ISSUING ASSOCIATION USE /Réservé a l'association émettrice EXPORTATION VOUCHER No. Volet d'exportation N° a) CARNET No. Carnet N° 	
	B. REPRESENTED BY*/Représenté par*	b) ISSUED BY/Delivré par	
	C. INTENDED USE OF GOODS/ Utilisation prévue des marchandises	c) VALID UNTIL/Valable jusqu'au / year month day (inclusive) année mois jour (inclus)	
	D. MEANS OF TRANSPORT*/ Moyens de transport*	FOR CUSTOMS USE ONLY / Réservé a la douane	
	E. PACKING DETAILS (Number, Kind, Marks, etc.)*/ Détails d'emballage (nombre, nature, marques, etc.)*	H. CLEARANCE ON EXPORTATION/ Dédouanement à l'exportation a) The goods referred to in the above declaration have been exported/ Les marchandises faisant l'objet de la déclaration ci-entre ont été exportées.	
	F. TEMPORARY EXPORTATION DECLARATION/ Déclaration d'exportation temporaire	b) Final date for duty-free re-importation:/ Date limite pour la réimportation en franchise: / year month day année mois jour	
I, duly authorised :/ Je soussigné, dûment autorise :		c) This voucher must be forwarded to the Customs Office at:*/ Le présent volet devra être transmis au bureau de douane de.*	
a) declare that I am temporarily exporting the goods enumerated in the list overleaf and described in the General List under item No.(s)/ déclare exporter temporairement les marchandises énumérées à la liste figurant au verso et reprises à la liste générale des marchandises sous le(s) N° (s).		d) Other remarks:*/ Autres mentions: *	
b) undertake to re-import the goods within the period stipulated by the Customs Office or regularize their status in accordance with the laws and regulations of the country/Customs territory of importation/ m'engage à réimporter ces marchandises dans le délai fixé par le bureau de douane ou à régulariser leur situation selon les lois et règlements du pays/territoire douanier d'importation.		At / A Customs office / Bureau de douane	
c) confirm that the information given is true and complete/ certifie sincères et complètes les indications portées sur le présent volet.		Date (year/month/day) / Date (année/mois/jour) / Signature and Stamp Signature et Timbre	
		Place Date (year/month/day) / Lieu Date (année/mois/jour) / Name Nom Signature X X Signature	

*If applicable/ *S'il y a lieu

A.T.A. CARNET

GENERAL LIST/LISTE GENERALE

CARNET A.T.A.

Item No./N° d'ordre	Trad description of goods and marks and numbers, if any/ Designation commerciale des marchandises et, le cas échéant, marques et numéros	Number of Pieces/ Nombre de Pièces	Weight or Volume/ Poids ou Volume	Value*/ Valeur*	**Country of origin/ ** Pays d'origine	For Customs Use/ Réservé à la douane Identification marks/ Marques d'identification
1	2	3	4	5	6	7
						
TOTAL or CARRIED OVER / TOTAL ou A REPORTER						

*Commercial value in country/customs territory of issue and in its currency, unless stated differently./ *Valuer commerciale dans le pays/territoire douanier d'émission et dans sa monnaie, sauf indication contraire*
 Show country of origin if different from country/customs territory of issue of the Carnet, using ISO country codes./*Indiquer le pays d'origine s'il est différent du pays/territoire douanier d'émission du carnet, en utilisant le code international des pays ISO*

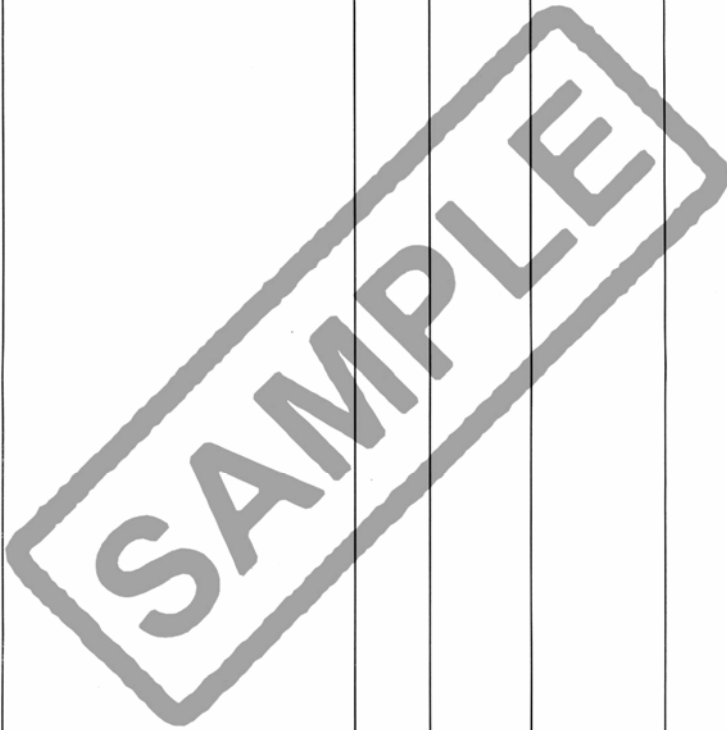
I M P O R T A T I O N /	A. HOLDER AND ADDRESS /Titulaire et adresse	G. FOR ISSUING ASSOCIATION USE /Réservé à l'association émettrice IMPORTATION VOUCHER No. Volet d'exportation N° a) CARNET No. Carnet N°
	B. REPRESENTED BY*/Représenté par*	b) ISSUED BY/Delivré par
	C. INTENDED USE OF GOODS/ Utilisation prévue des marchandises	c) VALID UNTIL/Valable jusqu'au / / year month day (inclusive) année mois jour (inclus)
	D. MEANS OF TRANSPORT*/ Moyens de transport*	FOR CUSTOMS USE ONLY / Réservé à la douane H. CLEARANCE ON EXPORTATION/ Dédouanement à l'importation a) The goods referred to in the above declaration have been temporarily imported. Les marchandises faisant l'objet de la déclaration ci-contre ont été importées temporairement. b) Final date for re-exportation/production to Custom*/Date limite pour la réexportation/la représentation à la douane: / / year month day année mois jour
	E. PACKING DETAILS (Number, Kind, Marks, etc.)*/ Détails d'emballage (nombre, nature, marques, etc.)*	c) Registered under reference No.*/ Enregistré sous le N°* d) Other remarks:* / Autres mentions:*
	F. TEMPORARY EXPORTATION DECLARATION/ Déclaration d'exportation temporaire I, duly authorised :/ Je soussigné, dûment autorisé : a) declare that I am temporarily importing in compliance with the conditions laid down in the laws and regulations of the country/Customs territory of importation, the goods enumerated in the list overleaf and described in the General List under item No.(s)/I declare importer temporairement dans les conditions prévues par les lois et règlements du pays/territoire douanier d'importation, les marchandises énumérées à la liste figurant au verso et reprises à la liste générale sous le(s) N° (s). b) declare that the said goods are intended for use at/déclare que les marchandises sont destinées à être utilisées à c) undertake to comply with these laws and regulations and to re-export the said goods within the period stipulated by the Customs Office or regularize their status in accordance with the laws and regulations of the country/Customs territory of importation./ m'engage à observer ces lois et règlements et à réexporter ces marchandises dans les délais fixés par le bureau de douane ou à régulariser leur situation selon les lois et règlements du pays/territoire douanier d'importation. d) Confirm that the information given is true and complete/ certifie sincères et complètes les indications portées sur le présent volet.	At / A Customs office / Bureau de douane Date (year/month/day) Signature and Stamp Date (année/mois/jour) Signature et Timbre Place Date (year/month/day) Lieu Date (année/mois/jour) Name Nom Signature X X Signature

*If applicable/ *S'il y a lieu

A.T.A. CARNET

GENERAL LIST/LISTE GENERALE

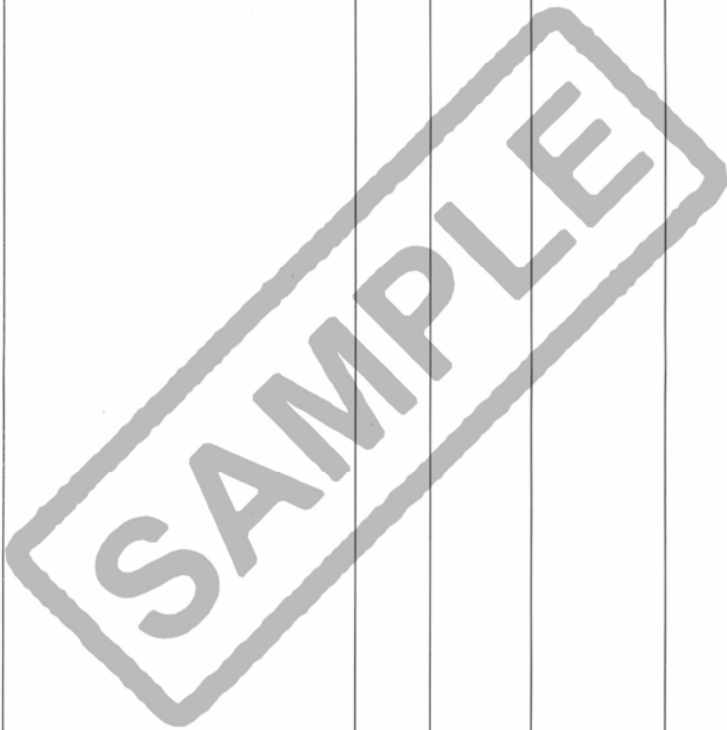
CARNET A.T.A.

Item No./ N° d'ordre	Trad description of goods and marks and numbers, if any/ Designation commerciale des marchandises et, le cas échéant, marques et numéros	Number of Pieces/ Nombre de Pièces	Weight or Volume/ Poid ou Volume	Value*/ Valeur*	**Country of origin/ ** Pays d'origine	For Customs Use/ Réservé à la douane Identification marks/ Marques d'identification
1	2	3	4	5	6	7
						
TOTAL or CARRIED OVER / TOTAL ou A REPORTER						


*Commercial value in country/customs territory of issue and in its currency, unless stated differently./ *Valuer commerciale dans le pays/territoire douanier d'émission et dans sa monnaie, sauf indication contraire*
 Show country of origin if different from country/customs territory of issue of the Carnet, using ISO country codes./*Indiquer le pays d'origine s'il est différent du pays/territoire douanier d'émission du carnet, en utilisant le code international des pays ISO*

R E E X P O R T A T I O N	A. HOLDER AND ADDRESS /Titulaire et adresse B. REPRESENTED BY*/Représenté par* C. INTENDED USE OF GOODS/ Utilisation prévue des marchandises D. MEANS OF TRANSPORT*/ Moyens de transport* E. PACKING DETAILS (Number, Kind, Marks, etc.)*/ Détails d'emballage (nombre, nature, marques, etc.)* F. TEMPORARY EXPORTATION DECLARATION/ Déclaration d'exportation temporaire I, duly authorised :/ Je soussigné, dûment autorisé : a) declare that I am re-exporting the goods enumerated in the list overleaf and described in the General List under item No.(s)/I déclare réexporter les marchandises énumérées à la liste figurant au verso et reprises à la liste générale sous le(s) N(s). which were temporarily imported under cover of importation voucher(s) No.(s)/ qui ont été importées temporairement sous le couvert du (des) volet(s) d'importation N(s). of this carnet/ du présent carnet b) declare that goods produced against the following item No.(s) are not intended for re-exportation:/ déclare que les marchandises représentées et reprises sous le(s) N(s) suivant(s) ne sont pas destinées à la réexportation..... c) declare that goods of the following item No.(s) not produced, are not intended for later re-exportation :/ déclare que les marchandises non représentées et reprises sous le(s) N(s) suivant(s) ne seront pas réexportées ultérieurement..... d) in support of this declaration, present the following documents :/ présente à l'appui de mes déclarations, les documents suivants : e) Confirm that the information given is true and complete/ certifie sincères et complètes les indications portées sur le présent volet.	G. FOR ISSUING ASSOCIATION USE /Réservé à l'association émettrice IMPORTATION VOUCHER No. Volet d'exportation N° a) CARNET No. Carnet N° b) ISSUED BY/Delivré par c) VALID UNTIL/Valable jusqu'au/...../..... year month day (inclusive) année mois jour (inclus) FOR CUSTOMS USE ONLY /Réservé à la douane H. CLEARANCE ON RE-EXPORTATION/ Dédouanement à la réexportation a) The goods referred to in paragraph F. a) of the holder's declaration have been re-exported.*/ Les marchandises visées au paragraphe F.a) de la déclaration ci-contre ont été réexportées.* b) Action taken in respect of goods produced but not re-exported./Mesures prises à l'égard des marchandises représentées mais non réexportées.* c) Action taken in respect of goods NOT produced and NOT intended for later re-exportation./ Mesures prises à l'égard des marchandises non représentées et non destinées à une réexportation ultérieure.* d) Registered under reference No. :/ Enregistré sous le N° e) This voucher must be forwarded to the Customs Office at:*/ Le présent volet devra être transmis au bureau de douane de: * f) Other remarks:*/ Autres mentions: * At / A Customs office / Bureau de douane Date (year/month/day)/...../..... Date (année/mois/jour) Signature and Stamp Signature et Timbre Place Date (year/month/day)/...../..... Lieu Date (année/mois/jour) Name Nom Signature X X Signature
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*If applicable/ *S'il y a lieu

Item No./ N° d'ordre	Trad description of goods and marks and numbers, if any/ Designation commerciale des marchandises et, le cas échânt, marques et numéros	Number of Pieces/ Nombre de Pièces	Weight or Volume/ Poid ou Volume	Value*/ Valeur*	**Country of origin/ ** Pays d'origine	For Customs Use/ Réservé à la douane Identification marks/ Marques d'identification
1	2	3	4	5	6	7
						
TOTAL or CARRIED OVER / TOTAL ou A REPORTER						


*Commercial value in country/customs territory of issue and in its currency, unless stated differently./ *Valuer commerciale dans le pays/territoire douanier d'émission et dans sa monnaie, sauf indication contraire*
 Show country of origin if different from country/customs territory of issue of the Carnet, using ISO country codes./*Indiquer le pays d'origine s'il est différent du pays/territoire douanier d'émission du carnet, en utilisant le code international des pays ISO*

R E I M P O R T A T I O N	A. HOLDER AND ADDRESS /Titulaire et adresse	G. FOR ISSUING ASSOCIATION USE /Réservé a l'association émettrice IMPORTATION VOUCHER No. Volet d' réimportation N°
	B. REPRESENTED BY*/Représenté par*	a) CARNET No. Carnet N°
	C. INTENDED USE OF GOODS/ Utilisation prévue des marchandises	b) ISSUED BY/Delivré par
	D. MEANS OF TRANSPORT*/Moyens de transport*	c) VALID UNTIL/Valable jusqu'au year month day (inclusive) année mois jour (inclus)
	E. PACKING DETAILS (Number, Kind, Marks, etc.)*/ Détails d'emballage (nombre, nature, marques, etc.)*	FOR CUSTOMS USE ONLY / Réservé a la douane H. CLEARANCE ON RE-IMPORTATION/ Dédouanement à la réimportation a) The goods referred to in above paragraph F. a) of the holder's declaration have been re-imported/ Les marchandises visées au paragraphe F.a) et b) de la déclaration ci-contre ont été réimportées. b) This voucher must be forwarded to the Customs Office at*/ Le Présent volet devra être transmis au bureau de douane de*
	F. TEMPORARY EXPORTATION DECLARATION/ Déclaration d'exportation temporaire I, duly authorised :/ Je soussigné, dûment autorisé : a) declare that I am re-exporting the goods enumerated in the list overleaf and described in the General List under item No.(s)/I déclare réexporter les marchandises énumérées a la liste figurant au verso et reprises a la liste générale sous le(s) N°(s). were temporarily exported under cover of exportation voucher(s) No.(s)/ ont été exportées temporairement sous le couvert du(des) volet(s) d'exportation N°(s) request duty-free re-importation of the said goods/ demande la réimportation en franchise de ces marchandises. b) declare that the said goods have NOT undergone any process abroad, except for those described under No.(s):*/I déclare que lesdites marchandises n'ont subi aucune ouraison à l'étranger, sauf celles énumérées sous le(s) N°(s)*: c) declare that goods of the following item No.(s) have not been re-imported*: /I déclare ne pas réimporter les marchandises reprises sous le(s) N°(s) suivant(s)* d) Confirm that the informaiton given is true and complete/ certifie sincères et complètes les indications portées sur le présent volet.	c) Other remarks*/ Autres mentions*: At / A Customs office / Bureau de douane <div style="text-align: right; margin-right: 50px;">  </div> Date (year/month/day) Signature and Stamp Date (année/mois/jour) Signature et Timbre Place Date (year/month/day) Lieu Date (année/mois/jour) Name Nom Signature X X Signature


*If applicable/ *S'il y a lieu

Item No./ N° d'ordre	Trad description of goods and marks and numbers, if any/ Designation commerciale des marchandises et, le cas échéant, marques et numéros	Number of Pieces/ Nombre de Pièces	Weight or Volume/ Poids ou Volume	Value*/ Valeur*	**Country of origin/ Pays d'origine	For Customs Use/ Reservé à la douane . Identification marks/ Marques d'identification
1	2	3	4	5	6	7
						
TOTAL or CARRIED OVER / TOTAL ou A REPORTER						

*Commercial value in country/customs territory of issue and in its currency, unless stated differently./ *Valuer commerciale dans le pays/territoire douanier d'émission et dans sa monnaie, sauf indication contraire*
 Show country of origin if different from country/customs territory of issue of the Carnet, using ISO country codes./*Indiquer le pays d'origine s'il est différent du pays/territoire douanier d'émission du carnet, en utilisant le code international des pays ISO*

Item No./ N° d'ordre	Trad description of goods and marks and numbers, if any/ Designation commerciale des marchandises et, le cas échéant, marques et numéros	Number of Pieces/ Nombre de Pièces	Weight or Volume/ Poid ou Volume	Value*/ Value*	**Country of origin/ **Pays d'origine	For Customs Use/ Reservé à la douane Identification marks/ Marques d'identification
1	2	3	4	5	6	7
						
TOTAL or CARRIED OVER / TOTAL ou A REPORTER						

*Commercial value in country/customs territory of issue and in its currency, unless stated differently./ *Valuer commerciale dans le pays/territoire douanier d'émission et dans sa monnaie, sauf indication contraire*
 Show country of origin if different from country/customs territory of issue of the Carnet, using ISO country codes./*Indiquer le pays d'origine s'il est différent du pays/territoire douanier d'émission du carnet, en utilisant le code international des pays ISO*

A T A R N E C A R N E T A	Item No./ N° d'ordre	Trad description of goods and marks and numbers, if any/ Designation commerciale des marchandises et, le cas échèent, marques et numéros	Number of Pieces/ Nombre de Pièces	Weight or Volume/ Poid ou Volume	Value/ Valeur*	**Country of origin ** d'origine	For Customs Use/ Réservé à la douane Identification marks/ Marques d'identification
	1	2	3	4	5	6	7
	TOTAL CARRIED OVER/REPORT						
							
	TOTAL or CARRIED OVER / TOTAL ou A REPORTER						


Signature of authorised official and Issuing Association stamp/
Signature du délégué et timbre de l'association émettrice

Signature of Holder/
Signature du titulaire

*Commercial value in country/customs territory of issue and in its currency, unless stated differently / Valeur commerciale dans le pays/territoire douanier d'émission et dans sa monnaie, sauf indication contraire
Show country of origin if different from country/customs territory of issue of the Carnet, using ISO country codes./Indiquer le pays d'origine s'il est différent du pays/territoire douanier d'émission du carnet, en utilisant le code international des pays ISO

Item No./ N° d'ordre	Trad description of goods and marks and numbers, if any/ Designation commerciale des marchandises et, le cas échânt, marques et numéros	Number of Pieces/ Nombre de Pièces	Weight or Volume/ Poids ou Volume	Value*/ Value*	**Country of origin/ Pays d'origine	For Customs Use/ Réservé à la douane Identification marks/ Marques d'identification
1	2	3	4	5	6	7
TOTAL CARRIED OVER/REPORT						
						
TOTAL or CARRIED OVER / TOTAL ou A REPORTER						

*Commercial value in country/customs territory of issue and in its currency, unless stated differently/ *Valuer commerciale dans le pays/territoire douanier d'émission et dans sa monnaie, sauf indication contraire*
 Show country of origin if different from country/customs territory of issue of the Carnet, using ISO country codes./*Indiquer le pays d'origine s'il est différent du pays/territoire douanier d'émission du carnet, en utilisant le code international des pays ISO*

VOUCHER No. CONTINUATION SHEET GENERAL LIST No.CARNET No./ VOLET DE.....N.....FEUILLE SUPPLEMENTAIRE LISTE GENERALE N.....CARNET N°						
Item No./ N° d'ordre	Trad description of goods and marks and numbers, if any/ Designation commerciale des marchandises et, le cas échéant, marques et numéros	Number of Pieces/ Nombre de Pièces	Weight or Volume/ Poid ou Volume	Value*/ Valeur*	**Country of origin/ ** Pays d'origine	For Customs Use/ Réservé à la douane Identification marks/ Marques d'identification
1	2	3	4	5	6	7
TOTAL CARRIED OVER/REPORT						
						
TOTAL or CARRIED OVER / TOTAL ou A REPORTER						

*Commercial value in country/customs territory of issue and in its currency, unless stated differently./ *Valuer commerciale dans le pays/territoire douanier d'émission et dans sa monnaie, sauf indication contraire*
 Show country of origin if different from country/customs territory of issue of the Carnet, using ISO country codes./ *Indiquer le pays d'origine s'il est différent du pays/territoire douanier d'émission du carnet, en utilisant le code international des pays ISO*

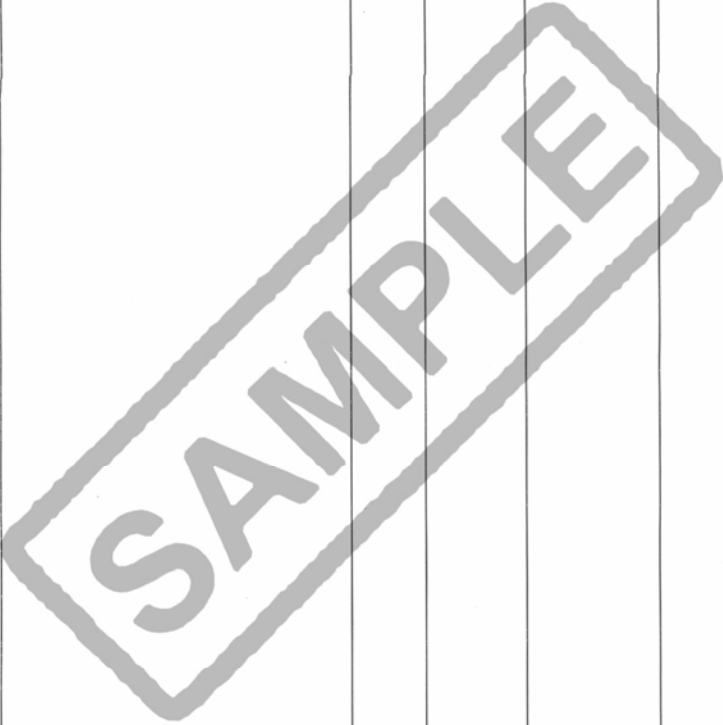
A.T.A. CARNET

GENERAL LIST/LISTE GENERALE

CARNET A.T.A.

Item No./ N° d'ordre	Trad description of goods and marks and numbers, if any/ Designation commerciale des marchandises et, le cas échétant, marques et numéros	Number of Pieces/ Nombre de Pièces	Weight or Volume/ Poid ou Volume	Value*/ Valeur*	**Country of origin/ ** Pays d'origine	For Customs Use/ Réservé à la douane Identification marks/ Marques d'identification
1	2	3	4	5	6	7
TOTAL CARRIED OVER/REPORT						
						
TOTAL or CARRIED OVER / TOTAL ou A REPORTER						

*Commercial value in country/customs territory of issue and in its currency, unless stated differently./ *Valuer commerciale dans le pays/territoire douanier d'émission et dans sa monnaie, sauf indication contraire*
 Show country of origin if different from country/customs territory of issue of the Carnet, using ISO country codes./ *Indiquer le pays d'origine s'il est différent du pays/territoire douanier d'émission du carnet, en utilisant le code international des pays ISO*


VOUCHER No. CONTINUATION SHEET GENERAL LIST No.CARNET No./ VOLET DE.....N°.....FEUILLE SUPPLEMENTAIRE LISTE GENERALE N°.....CARNET N°						
Item No./N° d'ordre	Trad description of goods and marks and numbers, if any/ Designation commerciale des marchandises et, le cas échéant, marques et numéros	Number of Pieces/ Nombre de Pièces	Weight or Volume/ Poid ou Volume	Value*/ Valeur*	**Country of origin/ ** Pays d'origine	For Customs Use/ Réservé à la douane Identification marks/ Marques d'identification
1	2	3	4	5	6	7
TOTAL CARRIED OVER/REPORT						
						
TOTAL or CARRIED OVER / TOTAL ou A REPORTER						

*Commercial value in country/customs territory of issue and in its currency, unless stated differently./ *Valuer commerciale dans le pays/territoire douanier d'émission et dans sa monnaie, sauf indication contraire*
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A.T.A. CARNET

GENERAL LIST/LISTE GENERALE

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TOTAL CARRIED OVER/REPORT						
						
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Guaranteeing Association members of IBCC/A.T.A. International Guarantee Chain.
Association Garanties membres de la Chaîne de Garantie Internationale A.T.A./BICC

ALGERIA (DZ)	Chambre algérienne de Commerce et d'industrie	FORMER YUGOSLAV REPUBLIC OF MACEDONIA (MK)	Economic Chamber of Macedonia
ANDORRA (AD)	Chambre de Commerce, d'Industrie et des Services d'Andorre	MALAYSIA (MY)	The Malaysian Chamber of Commerce and Industry
AUSTRALIA (AU)	Victorian Employers' Chamber of Commerce and Industry	MALTA (MT)	The Malta Chamber of Commerce
AUSTRIA (AT)	Austrian Federal Economic Chamber	MAURITIUS (MU)	The Mauritius Chamber of Commerce and Industry
BELGIUM / LUXEMBOURG (BE)	Fédération des Chambres de Commerce et d'Industrie de Belgique	MANGOLIA (MN)	Mongolian National Chamber of Commerce and Industry
BULGARIA (BG)	The Bulgarian Chamber of Commerce and Industry	MOROCCO (MA)	Chambre de Commerce, d'Industrie et des Services de la Wilaya du Grand Casablanca
CANADA (CA)	The Canadian Chamber of Commerce	NETHERLANDS (NL)	Amsterdam Chamber of Commerce and Industry
CHINA (CN)	China Chamber of International Commerce	NEW ZEALAND (NZ)	Wellington Regional Chamber of Commerce
CÔTE D'IVOIRE (CI)	Chambre de Commerce et d'Industrie de Côte d'Ivoire	NORWAY (NO)	Oslo Chamber of Commerce
CROATIA (HR)	Croatian Chamber of Economy	PAKISTAN (PK)	The Pakistan National Committee of the International Chamber of Commerce
CYPRUS (CY)	Cyprus Chamber of Commerce and Industry	POLAND (PL)	Polish Chamber of Commerce
CZECH REPUBLIC (CZ)	Economic Chamber of the Czech Republic	PORTUGAL (PT)	Camara de Comercio e Industria Portuguesa
DENMARK (DK)	Danish Chamber of Commerce	ROMANIA (RO)	Chamber of Commerce and Industry of Romania
ESTONIA (EE)	Estonian Chamber of Commerce and Industry	RUSSIA (RU)	Chamber of Commerce and Industry of the Russian Federation
FINLAND (FI)	The Central Chamber of Commerce of Finland	SENEGAL (SN)	Chambre de Commerce et d'Industrie de Dakar
FRANCE (FR)	Chambre de Commerce et d'Industrie de Paris	SERBIA (CS)	Chamber of Commerce and Industry of Serbia
GERMANY (DE)	Deutscher Industrie-und Handelstag	SINGAPORE (SG)	Singapore International Chamber of Commerce
GIBRALTAR (GI)	Gibraltar Chamber of Commerce	SLOVAK REPUBLIC (SK)	Slovak Chamber of Commerce and Industry
GREECE (GR)	Athens Chamber of Commerce and Industry	SLOVENIA (SI)	Chamber of Commerce and Industry of Slovenia
HONG KONG, CHINA (HK)	The Hong Kong General Chamber of Commerce	SOUTH AFRICE (ZA)	South African Chamber of Business
HUNGARY (HU)	Hungarian Chamber of Commerce and Industry	SPAIN (ES)	Consejo Superior de las Cámaras Oficiales de Comercio, Industria y Navegación de España
ICELAND (IS)	Iceland Chamber of Commerce	SRI LANKA (LK)	ICC Sri Lanka
INDIA (IN)	Federation of Indian Chambers of Commerce and Industry	SWEDEN (SE)	The Stockholm Chamber of Commerce
IRELAND (IE)	Dublin Chamber of Commerce	SWITZERLAND (CH)	Alliance des Chambres de Commerce Suisses
ISRAEL (IL)	Federation of Israeli Chambers of Commerce	THAILAND (TH)	Board of Trade of Thailand
ITALY (IT)	Unione Italiana delle Camere de Commercio, Industria, Artigianato e Agricoltura	TUNISIA (TN)	Chambre de Commerce et d'Industrie de Tunis
JAPAN (JP)	The Japan Chamber of Commerce and Industry	TURKEY (TR)	Union of Chambers of Commerce, Industry and Produce Exchanges of Turkey
KOREA (KR)	Korea Chamber of Commerce and Industry	UNITED KINGDOM (GB)	London Chamber of Commerce and Industry
LATVIA (LV)	Latvian Chamber of Commerce and Industry	UNITED STATES (US)	United States Council for International Business
LEBANON (LB)	Beirut Chamber of Commerce and Industry		
LITHUANIA (LT)	Association of Lithuanian Chambers of Commerce, Industry and Crafts		

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cadre réservé à la Chambre de commerce émettrice

As a user of this A.T.A. Carnet, you are entitled to the assistance of your A.T.A. contact person at the Chamber of Commerce and Industry of:
Utilisateur de ce Carnet A.T.A., vous bénéficiez de l'assistance de votre correspondant A.T.A. à la Chambre de commerce et d'industrie de:

Mr/Mrs:
M./Mme:

Address:
Adresse:

Tel.:
 Fax:
 E-mail:

TO WHOM YOU MUST RETURN THIS CARNET AFTER USE
A QUI VOUS DEVEZ IMPERATIVEMENT RETOURNER CE CARNET APRES UTILISATION

Equipment for the press or for sound or television broadcasting

Illustrative list

- A. Equipment for the press, such as:
- personal computers;
 - telefax equipment;
 - typewriters;
 - cameras of all kinds (film and electronic cameras);
 - sound or image transmitting, recording or reproducing apparatus (tape and video recorders and video reproducers, microphones, mixing consoles, loudspeakers);
 - sound or image recording media, blank or recorded;
 - testing and measuring instruments and apparatus (oscillographs, tape and video recorder text systems, multimeters, tool boxes and bags, vectorscopes, video generators, etc);
 - lighting equipment (spotlights, converters, tripods);
 - operational accessories (cassettes, exposure meters, lenses, tripod, accumulators, battery belts, battery chargers, monitors).
- B. Sound broadcasting equipment, such as:
- telecommunication equipment such as broadcast transmitter-receivers or transmitters; terminal connectable to network or cable; satellite links;
 - audio frequency production equipment (sound pick-up, recording or reproducing apparatus);
 - testing and measuring instruments and apparatus (oscillographs, tape and video recorder test systems, multimeters, tool boxes and bags, vectorscopes, video generators, etc);
 - operational accessories (clocks stop-watches, compasses, microphones, mixing consoles, sound tapes, generating sets, transformers, batteries and accumulators, battery chargers, heating, air-conditioning and ventilating apparatus, etc.);
 - sound recording media, blank or recorded.

C. Television broadcasting equipment, such as:

- Television cameras;
- Telecinema;
- testing and measuring instruments and apparatus;
- transmission and retransmission apparatus;
- communication apparatus;
- sound or image recording or reproducing apparatus (tape and video recorders and video reproducers, microphones, mixing consoles, loudspeakers);
- lighting equipment (spotlights, converters, tripods);
- editing equipment;
- operational accessories (clocks, stop-watches, compasses, lenses, exposure meters, tripods, battery chargers, cassettes, generating sets, transformers, batteries and accumulators, heating, air-conditioning and ventilating apparatus, etc.);
- sound or image recording media, blank or recorded (credit titles, station call signs, music inserts, etc);
- “film rushes”;
- musical instruments, costumes, scenery and other stage properties, pedestals, make-up material, hairdryers.

D. Vehicles designed or specially adapted for the purposes specified above, such as:

- television transmitting vehicles;
- vehicles for television accessories;
- video tape recording vehicles;
- sound recording and reproducing vehicles;
- slow motion vehicles;
- light vehicles.

Cinematographic equipment

illustrative list

- A. Equipment, such as:
- cameras of all kinds (film and electronic cameras);
 - testing and measuring instruments and apparatus (oscillographs, tape and video recorder test systems, multimeters, tool boxes and bags, vector scopes, video generators, etc.);
 - Camera “dollies” and booms;
 - lighting equipment (spotlights, converters, tripods);
 - editing equipment;
 - sound or image recording or reporting apparatus (tape and video recorders and video reproducers, microphones, mixing consoles, loudspeakers);
 - sound or image recording media, blank or recorded (credit titles, station call signs, music users, etc.);
 - “film rushes”;
 - operational accessories (clocks stop-watches, compasses, microphones, mixing consoles, sound tapes, generating sets, transformers, batteries and accumulators, battery chargers heating, air-conditioning and ventilating apparatus, etc.);
 - musical instruments, costumes, scenery and other stage properties, pedestals, make-up material, hairdryers.
- B. Vehicles designed or specialty adapted for the purposes specified above.

Other equipment

illustrative list

- A. Equipment for erection, testing, commissioning, checking, control, maintenance or repair of machinery, plant, means of transport, etc., such as:
- tools;

- measuring, checking or testing equipment and instruments (temperature, pressure, distance, height, surface, speed, etc.), including electrical instruments (voltmeters, ammeters, measuring cables, comparators, transformer recording instruments, etc.) and jigs;
 - apparatus and equipment for taking photographs of machines and plant during or after erection;
 - apparatus for survey of ships.
- B. Equipment necessary for businessmen, business efficiency consultants, productivity experts, accountants and members of similar professions, such as:
- personal computers;
 - typewriters;
 - sound or image transmitting, recording or reproducing apparatus;
 - calculating instruments and apparatus.
- C. Equipment necessary for experts undertaking topographical surveys or geophysical prospecting work, such as:
- measuring instruments and apparatus;
 - drilling equipment;
 - transmission and communication equipment.
- D. Equipment necessary for experts combating pollution.
- E. Instruments and apparatus necessary for doctors, surgeons, veterinary surgeons, midwives and members of similar professions.
- F. Equipment necessary for archeologists, paleontologists, zoologists and other scientists.
- G. Equipment necessary for entertainers, theatre companies and orchestras, including all articles used for public or private performances (musical instruments, costumes, scenery, etc.).
- H. Equipment necessary for lecturers to illustrate their lectures.
- I. Equipment necessary for photography trips (cameras of all kinds, cassettes, exposure meters, lenses, tripods, accumulators, battery belts, battery chargers, monitors, lighting equipment, fashion goods and accessories for models, etc.).
- J. Vehicles designed or specially adapted for the purposes specified above, such as mobile inspection units, traveling workshops and travelling laboratories.]

(Manzoor Ahmad)
Member (Customs)

As Amended:-

1.	Substituted vide S.R.O.247(I)/2002,	-	dated	08.05.2002.
2.	Added vide S.R.O.375(I)/2002,	-	dated	15.06.2002.
3.	Substituted vide S.R.O.376(I)/2002,	-	dated	15.06.2002.
4.	Substituted vide S.R.O.634(I)/2002,	-	dated	16.09.2002
5.	Substituted vide S.R.O.__(I)/2002,	-	dated	13.11.2002
6.	Inserted/Omitted/added vide S.R.O.801(I)/2002,	-	dated	15.11.2002
7.	Inserted/omitted S.R.O.482(I)/2003,	-	dated	07.06.2003
8.	Inserted vide S.R.O.490(I)/2003,	-	dated	07.06.2003
9.	Substituted vide S.R.O.704(I)/2003,	-	dated	10.07.2003
10.	Added vide S.R.O.859(I)/2003	-	dated	29.08.2003
11.	Substituted vide S.R.O.461(I)/2004 -	-	dated	12.06.2004
12.	Inserted vide S.R.O.623(I)/2004	-	dated	19.07.2004
13.	Inserted vide S.R.O.198(I)/2005	-	dated	28.02.2005
14.	Inserted vide S.R.O.210(I)/2005	-	dated	28.02.2005
15.	Substituted vide S.R.O.271(I)/2005,	-	dated	24.03.2005
16.	Added vide S.R.O.492(I)/2005	-	dated	23.05.2005
17.	Inserted/Sub./omitted/added vide S.R.O.563(I)/2005	-	dated	06.06.2005
18.	Added vide S.R.O.714(I)/2005	-	dated	13.07.2005
19.	Added vide S.R.O. 867 (I)/2005	-	dated	24.08.2005
20.	Substituted vide SRO.1019(I)/2005	-	dated	29.09.2005
21.	Substituted vide SRO.1100(I)/2005	-	dated	24.10.2005
22.	S.R.O.844(I)/2005	-	dated	16.08.2005
23.	S.R.O.1174(I)/2005	-	dated	23.11.2005
23A.	S.R.O.23(I)/2006	-	dated	05.01.2006
24.	S.R.O.94(I)/2006	-	dated	07.02.2006
25.	S.R.O.171(I)/2006	-	dated	24.02.2006
26.	S.R.O.385(I)/2006	-	dated	24.04.2006
27.	S.R.O.574(I)/2006	-	dated	05.06.2006
28.	S.R.O.---(I)/2006	-	dated	08.12.2006
29.	S.R.O.143(I)/2007	-	dated	20.02.2007
30.	S.R.O.286(I)/2007	-	dated	31.03.2007
31.	S.R.O.483(I)/2007	-	dated	09.06.2007
32.	S.R.O.506(I)/2007	-	dated	09.06.2007
33.	S.R.O.623(I)/2007	-	dated	18.06.2007
34.	S.R.O.704(I)/2007	-	dated	14.07.2007
35.	S.R.O.889(I)/2007	-	dated	01.09.2007
36.	S.R.O.943(I)/2007	-	dated	14.09.2007(w.e.f.1.11.2007)
37.	S.R.O.1070(I)/2007	-	dated	31.10.2007
38.	S.R.O.1082(I)/2007	-	dated	01.11.2007
39.	S.R.O.1157(I)/2007	-	dated	08.11.2007
40.	S.R.O.702(I)/2008	-	dated	30.06.2008
41.	S.R.O.843(I)/2007	-	dated	18.08.2007
42.	S.R.O.967(I)/2008	-	dated	09.09.2008
43.	S.R.O.__(I)/2008	-	dated	14.10.2008
44.	S.R.O.__(I)/2008	-	dated	29.12.2008
45.	S.R.O.176(I)/2009	-	dated	19.02.2009

46.	S.R.O.493(I)/2009	-	dated	13.06.2009
47.	S.R.O.600(I)/2009	-	dated	26.06.2009
48.	S.R.O.612(I)/2009	-	dated	01.07.2009