

# KPMG Tax Connect

Quarter Ended 31 March 2021

30 April 2021



## Income Tax Ordinance, 2001 (Ordinance, 2001)

### Constitution of Assessment Oversight Committee

A new Section 122D was inserted in the Ordinance, 2001 vide Finance Act 2020 enabling agreed assessment. The provision of section 122D states that if a taxpayer intends to settle his case on or after receipt of a notice for amendment of assessment under Section 122(9) of the Ordinance, 2001 there is an option for him for filing an offer of settlement in the prescribed form before the Assessment Oversight Committee for resolution of his dispute. In the light of section 122D(5) of the Ordinance, 2001, FBR vide S.R.O. CCIR/RTO/Admin/8060 dated 07 January 2021 has constituted following Assessment Oversight Committee with immediate effect:

Sr. No.	Name	Designation
1	Chief Commissioner IR, RTO, Lahore	Chairperson
2	Commissioner Inland Revenue concerned (having jurisdiction over the taxpayer)	Member
3	Additional Commissioner Inland Revenue (having jurisdiction over the taxpayer)	Member

The following procedure shall be followed:

- The Committee shall not accept, or process the offer of settlement in cases involving concealment of income or where interpretation of question of law is involved having effect on other cases
- Where a taxpayer, in response to a notice under

subsection (9) of Section 122, intends to settle his case he may file offer of settlement in the prescribed form before the committee, in addition to filling reply to the Commissioner.

- The Commissioner after examining the aforesaid offer may call for the record of the case and after affording opportunity of being heard to the taxpayer, may decide to accept, or modify the offer of the taxpayer through consensus and communicate its decision to the taxpayer.
- Where the taxpayer is satisfied with the decision of the Committee, the taxpayer shall deposit the amount of tax payable including any amount of penalty and default surcharge according to decision of the Committee and the Commissioner shall amend assessment in accordance with the decision of the Committee after payment of tax, penalty, and default surcharge, as per decision of the Committee.
- The taxpayer shall waive the right to prefer appeal against such amended assessment and no further proceedings shall be undertaken in respect of issues decided by the Committee unless the tax has not been deposited by the taxpayer
- Where the Committee has not been able to arrive at a consensus or where the taxpayer is not satisfied with the decision of Committee, the case shall be referred back to the Commissioner for decision on the basis of reply of the taxpayer in response to notice under subsection (9) of Section 122 notwithstanding proceedings or decisions of the Committee.
- The Committee shall finalize the applications filed under section 122D of ITO within 30 days of receipt of application or within an extended period of 60 days, for reasons to be recorded in writing by Committee.

### Certain deadlines in the scheme for Builders and Developers extended

Prime Minister of Pakistan announced an incentive package for construction industry on 03 April 2020 and to give effect to such package Tax Laws (Amendment) Ordinance, 2020 was promulgated on 19 April 2020 for insertion of section 100D and 11th Schedule in the Ordinance 2001 whereby in order to qualify for incentives mentioned therein, certain time lines were to be met among other conditions.

Now vide Income Tax (Amendment) Ordinance, 2021 C.No.F.2(l)/2021-Pub. dated 21 January 2021 Government has extended these timelines effective 01 January 2021. The salient features of these extension in deadlines are as under:

### Project completion, commencement and project life

Description	Existing Date/ Period	New Date / period
Project completion of new and existing Projects	30 September 2022	30 September 2023
Commencement of new project	31 December 2020	31 December 2021
Maximum estimated project life	2.5 years	3.5 years

### New deadlines for immunity with respect to source of funds

Description	Existing Date	New Date
Where immunity with respect to source of funds		
Availed	31 December 2020	30 June 2021
Not availed	31 December 2020	31 December 2021

### New deadline in case of immunity from inquiry with respect to funds

Description	Existing Date	New Date
Deposit of money into bank account by an individual. Transfer of funds into bank through a crossed banking instrument by a Company or an Association of Person(s).	31 December 2020	30 June 2021
Transfer of land to a Company or an Association of Person(s) as investment with a condition that person shall have ownership of land as on 19 April 2020.	31 December 2020	30 June 2021

### New deadlines for certain other conditions

Description	Existing Date	New Date
Last date for first purchaser of building or unit of building to make full payment through crossed banking instrument.	30 September 2022	31 March 2023
Date after which additional partners or shareholders in a project may join; however, immunity under section 111 of the Ordinance will not be available.	31 December 2020	31 December 2021

### Concept of self-assessment to be operative only after the date notified by FBR

Before the enactment of the Finance Act, 2020 (the Act), a complete return of income filed by a taxpayer was treated to be an assessment order issued by the tax authorities in respect of the income declared and tax thereon. The Act inserted a new sub section (2A) to introduce a new concept of self- assessment subject to initial scrutiny of the

return to arrive at correct amounts of total income, taxable income and tax payable.

FBR now vide Income Tax (Amendment) Ordinance, 2021 C.No.F.2(I)/2021-Pub.dated 21 January 2021 has made few amendments effective 01 January 2021 in section 120. Also a proviso has been inserted after section 120(2A) whereby the amendments shall not be applicable, unless its date of operation is notified by the Board. Resultantly, the concept of self-assessment has been restored.

#### Exemption granted to TCP from collection of income tax on import of wheat

FBR Vide S.R.O. 99 (I)/2021 dated 26 January 2021 has inserted a new clause (12I) in Part IV of the Second Schedule to the Ordinance, 2001 providing exemption to Trading Corporation of Pakistan (TCP) from the collection of income tax under Section 148 of Ordinance, 2001 on the import of three hundred thousand metric tons of wheat through tendering process.

#### Members of panel for Alternate Dispute Resolution Committees (ADRCs) notified

FBR vide S.R.O. 101(1)/2021 dated 28 January 2021 has notified the following persons as members of panel for ADRCs in Multan, Islamabad and Karachi.

Sr. No.	Name	Category	Penal
1	Mr. Amjad Javaid Hashmi	Advocate	Multan
2	Mr. Masoom Akhtar	Chartered Accountant	Islamabad
3	Mr. Habib Fakhar-ud- Din	Chartered Accountant	Islamabad

Sr. No.	Name	Category	Penal
4	Dr. Muhammad Iqbal	Ex- Member, FBR	Islamabad
5	Mr. Haroon Farooki	Businessman	Karachi
6	Mr. Naveed Ahmed	Businessman	Karachi

#### Reduction of income tax rate on commercial import of white sugar / on import of raw sugar by sugar mills

FBR vide S.R.O. 235(1)/2021 dated 23 February 2021 has

- added a new clause (9AB) in Part II of the Second Schedule to the Ordinance, 2001 providing for reduced rate of collection of income tax at 0.25% from 26 January 2021 till 30 June 2021 on commercial import of the white sugar.

- added a new clause (9AC) in Part II of the Second Schedule to the Ordinance, 2001 providing for reduced rate of collection of income tax at 0.25% subject to quota allotment by Commerce Division on import of raw sugar imported by sugar mills from 26 January 2021 to 30 June 2021 (both days inclusive) provided that such imports shall not exceed fifty thousand metric tons per sugar mill and three hundred thousand metric tons in aggregate by the sugar industry.

### Exemption granted to TCP from collection of income tax on import and deduction of income tax on subsequent supply of white sugar by TCP

FBR vide S.R.O. 235(1)/2021 dated 23 February 2021 has added a new clause (12K) in Part IV of the Second Schedule to the Ordinance, 2001 providing for exemption from collection of income tax on import and also deduction of income tax on subsequent supply of five hundred thousand metric tons of white sugar imported by the Trading Corporation of Pakistan.

### Exemption granted to profit on debt income of Non-Resident persons on Eurobonds / on International Sukuk issued under the Government's medium-term note program

FBR vide S.R.O. 268(1) 2021 dated 01 March 2021 and in exercise of the powers conferred by clause (75) in Part I of the Second Schedule to the Ordinance 2001 has approved exemption for the purposes of the said clause to the profit on debt income of an agency of a foreign government, a foreign national company, firm or association of persons or any other non-resident person on Eurobonds issued under the Government's medium-term note program.

FBR vide S.R.O. 269(1) 2021 dated 01 March 2021 and in exercise of the powers conferred by clause (75) in Part I of the Second Schedule to the Ordinance, 2001 has approved exemption for the purposes of the said clause to the profit on debt income of an agency of a foreign government, a foreign national company, firm or association of persons or any other non-resident person on International Sukuk issued under the Government's medium-term note program.

### Convention between Islamic Republic of Pakistan and Hungary for the avoidance of Double Taxation with respect to taxes on income

FBR vide S.R.O. 202(1)/2021 dated 08 February 2021 and in exercise of the powers conferred by section 107(1) of the Ordinance, 2001 has issued a new amended Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income between Pakistan and Hungary which was previously signed on 24 February 1992.

Article I of the protocol states that Article 27 titled "Exchange of Information" has been replaced, salient features of which are as follows:

Article	Description
27(1)	The competent authorities of the Contracting States shall exchange such information as is foreseeably relevant for carrying out the provisions of this Convention or to the administration or enforcement of the domestic laws concerning taxes of every kind and description imposed on behalf of the Contracting States, or of their political subdivisions or local authorities, insofar as the taxation thereunder is not contrary to the Convention. The exchange of information is not restricted by Articles 1 and 2.
27(2)	Any information received under paragraph 1 by a Contracting State shall be treated as secret in the same manner as information obtained under the domestic laws of that State and shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of, the enforcement or prosecution in respect of, the determination of appeals in relation to the taxes referred to in paragraph 1, or the oversight of the above. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions. Notwithstanding the foregoing, information received by a Contracting State may be used for other purposes when such information may be used for such other purposes under the laws of both States and the competent authority of the supplying State authorizes such use.

Article	Description
27(3)	<p>In no case shall the provisions of paragraphs 1 and 2 be construed so as to impose on a Contracting State the obligation:</p> <p>(a) to carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting State;</p> <p>(b) to supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other Contracting State;</p> <p>(c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information the disclosure of which would be contrary to public policy (order public).</p>
27(4)	<p>If information is requested by a Contracting State in accordance with this Article, the other Contracting State shall use its information gathering measures to obtain the requested information, even though that other State may not need such information for its own tax purposes. The obligation contained in the preceding sentence is subject to the limitations of paragraph 3 but in no case shall such limitations be construed to permit a Contracting State to decline to supply information solely because it has no domestic interest in such information.</p>
27(5)	<p>In no case shall the provisions of paragraph 3 be construed to permit a Contracting State to decline to supply information solely because the information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person.</p>

Article 2 of the protocol states as follows:

Article	Description
2 (1)	<p>The Contracting States shall notify each other through diplomatic channels that all legal procedures necessary for the entry into force of this Protocol have been completed.</p>
2(2)	<p>This Protocol shall enter into force on the thirtieth day upon the receipt of the later notification and shall have effect to information that relates to taxation years or business years beginning on or after first day of January of the calendar year next</p>

Article	Description
	<p>following the entry into force of this Protocol.</p>
2(3)	<p>The provisions of this Protocol shall form an integral part of the Convention and shall terminate at the time of termination of the Convention.</p>

### Functions, jurisdiction and powers on the Directorate General Intelligences and Investigation (I&I)-IR

FBR vide S.R.O. 272(I)/2021 dated 02 March 2021 and in exercise of its powers conferred under section 230(2) of the Ordinance 2001 read with sections 207, 208 and section 209(1) and (2) thereof and in supersession of S.R.O. 115(1)/2015 dated 09 February 2015 has specified and conferred the functions, jurisdiction and powers on the below mentioned inland Revenue Authorities namely Directorate General, Intelligence and Investigation (I&I)-IR and its officers, namely:

### Functions of DG(I&I)-IR

The functions of the DG(I&I)-IR shall be as follows:

Paragraph reference	Description
1	<p>(a) Carry out intelligence activities, access and verification of business premises, access to record/documents or system maintained, therein, intelligence, gathering on all tax related issues including under-reporting, tax evasion and revenue leakages;</p> <p>(b) Collect information/record/documents from any person including taxpayer and third party-relating to financial transactions like investment and expenses etc. and details of persons who are involved in-such activities;</p> <p>(c) Process information and take necessary action on the basis of information provided by any other organization, agency or department under the relevant provisions of the Ordinance, 2001;</p> <p>(d) Utilize the information obtained through establishment of linkages by FBR with all major national, provincial other data bases to collect</p>

Paragraph reference	Description
	<p>relevant information;</p> <p>(e) Identify cases of income tax evasion and carry out inquiry, investigation, whichever is deemed fit, to retrieve the loss of revenue;</p> <p>(f) Identify, investigate and prosecute cases of tax evasion and/or offences punishable under the Ordinance 2001 and the rules made thereunder;</p> <p>(g) Share and disseminate actionable information and corroborating evidence, where required, through written reports or information reports or otherwise to authorities or officers in the headquarters and field formations of FBR for further proceedings;</p> <p>(h) Process, investigate and prosecute complaints of tax evasion;</p> <p>(i) Process, investigate and prosecute information shared by other agencies; and</p> <p>(j) Carry out any other work or function that maybe assigned to it by FBR.</p>

### Jurisdictions and powers of officers of DG (I&I) -IR)

Paragraph reference	Description
2	A table has been inserted with 47 entries and paragraph states that subject to the provisions of this SRO, the Director General, Directors, Additional Directors, Deputy Directors, Assistant Directors and other officers of DG(I&I)-IR specified in column (2) of the Table mentioned in the said SRO shall have the powers of authorities as mentioned in column (3) of the said Table and to exercise such powers to perform functions under the provisions of Ordinance, 2001 specified in column (4) thereof with jurisdiction in respect of such persons or classes of persons or such areas or such cases specified in column (5) of the said Table.
3	The assignment, authorization and exercise of the powers and functions specified in the foregoing Table shall be subject to such limitations and restrictions as are imposed under the provisions of the Ordinance, 2001 and the rules made thereunder.



# Income Tax Rules, 2002

## (Rules, 2002)

### Taxpayers' profile

FBR Vide S.R.O. 13(1)/2021 dated 08 January 2021 has inserted a new rule 34B regarding the Taxpayers' profile in the Rules, 2002. This new rule states as under:

Paragraph reference	Description
1	It is applicable for the purpose of section 114A of the Ordinance, 2001 which provides for the furnishing of a taxpayers' profile.
2	A taxpayer's profile shall be filed electronically on the prescribed format and manner provided on IRIS Web Portal.
3	A taxpayer's profile shall be verified in the manner specified on IRIS Web Portal.

### Issuance of Consolidated Inland Revenue Reward Rules, 2021

FBR vide SRO 78(I)/2021 dated 22 January 2021 has rescinded the old reward rules which were issued from time to time and issued new consolidated rewards rules in order to provide incentives to its officers/third parties for detecting of tax evasion, meritorious service and outstanding performance. The salient features of these reward rules are as under:

#### 1. Title and Commencement

These rules may be called "The Inland Revenue Reward Rules, 2021".

These rules shall come into force with effect from 01 January 2021.

#### 2. Definitions

Paragraph (2) states that unless the context otherwise requires or permits, the following words and expressions shall have the meanings as given below;

Heading reference	Definition
Eligible Persons	(a) The officers and staff deputed to exercise powers, enforce and/or perform functions and duties in designated entities under the specified statutes; and (b) Informers/Whistleblower.
Eligible Performance	(a) Detection and assessment/recovery of tax sought to be evaded; (b) Meritorious services; and (c) Extraordinary performance;
Specified Statutes	(a) The Sales Tax Act, 1990; (b) The Federal Excise Act, 2006; (c) The Islamabad Capital Territory (Tax on Services) Ordinance, 2001; (d) The Income Tax Ordinance, 2001; (e) The Federal Board of Revenue Act, 2007; and (f) Any other law/Act notified by FBR as a specified statute.
Designated Entities	(a) Inland Revenue field formations i.e. Large Taxpayers' Offices, Medium Taxpayers' Office, Corporate Tax Offices, and Regional Tax Offices or any associated and subordinate detachments; (b) Inland Revenue Directorate Generals and their field offices; (c) Post Refund Analysis Cell (PRAC) established by the Inland Revenue Wing; (d) Inland Revenue (Operations) Wing and its associated detachments; (e) Any FBR Wing tasked with Inland Revenue functions; and (f) Any other entity notified by FBR to be a designated entity.

Heading reference	Definition
Informer/Whistleblower	<p>Any person who, not being an employee of FBR:</p> <p>(a) Gets himself registered for the purposes of being an informer; and</p> <p>(b) Provides information in the shape of concrete evidence, which conclusively leads to detection of tax evasion, formulation of assessment/reassessment and eventual recovery of the evaded tax(es); and</p> <p>(c) Lodges a claim on the prescribed format on the conclusion of the processes as at (b) above.</p>
Tax Sought to be Evaded	<ul style="list-style-type: none"> <li>In terms of sub-clauses (a), (b) and (c) of clause (iii) of Rule 2, detection of an un-registered person liable to be registered and/or detection of evasion or non-assessment including short-assessment of tax by a registered person or detection of payment of inadmissible refunds or claim of inadmissible input tax resulting in and leading to an assessment/determination of tax owed to the state;</li> </ul> <p>Provided that a corresponding penalty under section 33 of the Sales Act, 1990 and section 19 of the Federal Excise Act, 2005, representing an amount of tax sought to be evaded must have been imposed.</p> <ul style="list-style-type: none"> <li>In terms of sub-clause (d) of clause (iii) of Rule 2, difference between tax originally paid on the basis of income originally assessed/declared (if any) and the tax calculated/computed on account of re-assessment of income framed on the basis of information collected or provided resulting in and leading to an assessment/determination of tax owed to the state;</li> </ul> <p>Provided that a corresponding penalty under Sr. 12 of sub-section (1) of Section 182 of the Ordinance, 2001.</p>

Heading reference	Definition
	representing an amount of tax sought to be evaded must have been imposed.
Meritorious Services	<p>It means and includes exceptional performance in any or a combination of the following areas;</p> <p>(a) Exceeding budgetary targets through extra-ordinary planning and efforts;</p> <p>(b) Displaying exceptional results in the recovery of arrears;</p> <p>(c) Enlarging the base of Taxpayers by adding large number of new taxpayers whose contribution to revenues would be substantial;</p> <p>(d) Exceptional performance in defending cases (by the Departmental Representatives) before the ATIR;</p> <p>(e) Displaying extra-ordinary devotion to duty and acumen towards making some original contribution.</p>
Extraordinary Performance	It means a duly notified activity-oriented task assigned to and performed by an officer or a staff or a group of officers/staff up to an exhibited degree of excellence and within the timelines prescribed and pre-notified for the purpose.

### 3. Admissibility of Reward

A reward shall be admissible to eligible persons of designated entities on account of eligible performance exhibited while enforcing and/or performing functions and duties under the specified statutes, and at the prescribed rates.

### 4. Competent Authority

The following would be the Competent authority;

Competent authority	Designates entities
Member (Inland Revenue - Operations)	<p>Officers/members of staff deployed in:</p> <p>- Inland Revenue field formations i.e. Large Taxpayers' Offices,</p>



Competent authority	Designates entities
	<p>Medium Taxpayers' Office, Corporate Tax Offices, and Regional Tax Offices or any associated and subordinate detachments;</p> <p>- Inland Revenue Directorate Generals and their field offices;</p> <p>- Post Refund Analysis Cell (PRAC) established by the Inland Revenue Wing.</p>
Chairman, FBR/Secretary (Revenue Division)	<p>- Officers/members of staff deployed at:</p> <p>- Inland Revenue (Operations) Wing and its associated detachments;</p> <p>- Any FBR Wing tasked with Inland Revenue functions;</p> <p>- Meritorious service;</p> <p>- Extraordinary Performance;</p> <p>- Informer/Whistleblower.</p>

## 5. Amount of Reward

The amount of reward would be as under;

Rule No /Description	Conditions
<b>(5)</b> Detecting the tax evasion	<p>Officer/member of staff detecting the tax evasion:</p> <p>Lesser of 20% of the tax sought to be evaded or 2 years' salary as at the time of detection/filing of the detection report.</p> <p>Officer/member of staff completing the adjudication /assessment.</p> <p>Lesser of 20% of the tax sought to be evaded or 2 years' salary as at the time of completion of adjudication/assessment.</p>
	If no appeal/revision has been filed against the assessment, the whole of the admissible reward shall be paid immediately after the expiry of limitation for filing of appeal/revision.
	<p>In case an appeal has been filed against the assessment order the admissible reward claim would be processed as follows:</p> <p>(c) 50 % upon confirmation at 1st appeal forum; and</p>

Rule No /Description	Conditions
	(d) 50 % upon completion of appellate process on point of fact i.e. ATIR.
	The reward will be paid only if the tax sought to be evaded has been recovered at least to the extent of 50% of the tax sought to be evaded.
	In case detection and assessment have been made by the same officer, he shall be entitled to a reward of the lesser of 20% of the tax sought to be evaded or 3 years' salary as at the time of detection/filing of the detection report.
	In case there are more than one claimant of reward on account of detection or assessment, the reward would be apportioned as per the recommendation of the Chief Commissioner or Director General concerned.
	An Informer/Whistleblower in terms of clause (v) of rule 2 shall be entitled to a reward at the rate of 20% up to a maximum of Rs.5 million of the tax sought to be evaded in a single case.
<b>(6)</b> Reward for Meritorious Services	<p>(i) This clause states that FBR at the close of every financial year, may give rewards to officers/officials in recognition of the meritorious services rendered by them during the year.</p> <p>(ii) This clause states that the amount of reward for meritorious services in no case will be less than 3 and more than 6 salaries in each single case.</p>
<b>(7)</b> Reward for Extraordinary Performance	<p>(i) This clause states that the Competent Authority may sanction reward for extraordinary performance under exceptional circumstances.</p> <p>(ii) This clause states that the amount of reward for extraordinary performance in no case will be less than 12 and more than 24 salary in each single case i.e. each officer/staff involved in the assigned task.</p>

## 8. Inland Revenue Welfare Fund

Competent authority	Designates entities
Inland Revenue Welfare Fund shall be established under direct control and management of Member (Inland Revenue), FBR.	For the welfare of the eligible persons as defined in sub-clause (a) of clause (i) of Rule 2.

Competent authority	Designates entities
The reward sanctioned under Rule 5 shall simultaneously be processed, approved and deposited in the Inland Revenue Welfare Fund.	This clause states that an amount equal to 10 per cent of the reward sanctioned under Rule 5 shall simultaneously be processed, approved and deposited in the Inland revenue Welfare Fund.

9. This Rule states that Inland Revenue Operation, FBR will administer these rules at the head office and may issue instructions and guidelines for their implementation across the board.
10. This Rule states that while these rules cover all unfiled reward claims on past and future case, all pending reward claims already filed shall continue to be governed by existing applicable rules as at the time of notification of these rules.
11. This rule states that the following rules shall stand rescinded.

Rule Reference	Issued vide
Reward Rules, 1980	Order C.No.63(S8)IT-IV/75-pt. dated 29 March 1980
The Sales Tax Reward Order	C.No.7(2)STC/98 dated 30 November 1998
The Unified Reward Rules, 2006	S.R.O. 1213(I)/2006 dated 05 December 2006 (to the extent applicable to IRS/Inland Revenue Wing), and SRO 398(I)/2016 dated 05 May 2010

## Electronic issuance of refunds

FBR vide S.R.O. 214(I)/2021 dated 18 February 2021 has made the following further amendments in the Rules, 2002 by substituting the old Chapter XVIB with the new Chapter XVIB under the head "REFUND" which was previously published vide S.R.O. 175(I)/2021 dated 10 February 2021. The salient features of which are as follows:

Rule description / Reference	Description
Application (Rule 210IA)	This Chapter shall be applicable for electronic issuance of refunds under section 170(4) of the Ordinance, 2001.
Establishment of Centralized Income Tax Refund Office (CITRO) (Rule 210IB)	There shall be established a Centralized Income Tax Refund Office (CITRO) under FBR for centralized payment of refunds from such date as the Board may specify.
Sanction and payment of refund (Rule 210IC(I))	<p>Rule 2101C(I) states that from such date to be notified by the Board, after completing all codal formalities the Commissioner shall pass an order under section 170(4) and transmit the order to CITRO. The same shall be reflected in CITRO in real time.</p> <p>Rule 2101C(2) states that the CITRO shall generate electronic advice of approved amount for onwards submission to SBP through dedicated VPN tunnel established between FBR and SBP. The SBP shall credit amount directly to the account of taxpayer.</p> <p>Rule 2101C(3) states that SBP shall confirm the transfer of amounts to the taxpayers account or vice versa electronically to CITRO.</p> <p>Rule 2101C(4) states that the CITRO shall reconcile the payments issued as per instructions during the month with the electronic scrolls received from the SBP and record the outcome of such reconciliation in the system.</p> <p>Rule 2101C(5) states that Where any payment instruction is returned back by the SBP due to any reason, the CITRO shall transmit the same to concerned Commissioner for correction in payment instruction.</p> <p>Rule 2101C(6) states that FBR shall ensure that complete data of refunds issued is made available to the concerned Commissioner electronically.</p>

### Adoption of mechanism for the release of consignment of FATA/PATA residents stuck up at the Karachi Ports

FBR vide Circular No. 09 of 2021 dated 01 March 2021 has suggested following mechanism for the release of consignments of FATA/PATA residents stuck up at the Karachi Ports:

Responsibility	Description
Customs authorities	To release stuck-up containers against Postdated Cheques (PDCs) and sent to their destination (FATA/PATA) under standard tracker mechanism.
The Collector Customs (Enforcement & Compliance), Peshawar	Will issue detention orders of the raw materials effective from day the consignment reaches the manufacturing premise of importers.
The importer/manufacturer	Will be responsible to take the Import documents along with detention order to the CIR Corporate Zone, RTO, Peshawar and make arrangements to have the manufacturing premises/raw material/machinery/goods imported verified.
The CIR Corporate Zone, RTO, Peshawar	<ul style="list-style-type: none"> <li>- Will be liable to verify/undertake physical visit as conducted by the importer/manufacturer to the manufacturing premises where the goods are kept under detention and allow the raw material to be consumed/utilized in writing.</li> <li>- Will ensure the monthly stock taking of the raw materials to consumed in the production of manufactured goods by these manufacturing units. This stock taking will facilitate in issuance of the Consumption Certificate under serial no. 151 of the Sixth Schedule to the Sales Tax Act, 1990.</li> </ul>
The residents of FATA/PATA	Will apply for tax exemption certificates under section 159 of the Ordinance, 2001 for the import of raw material/machinery in the light of the Peshawar High Court, Mingora Bench, (Dara-ul-

Responsibility	Description
	Qaza), Swat's decision dated 24 November 2020.

### Standard Operating Procedure for Protecting Complainants of Corruption Against Reaction or Revenge, Providing Secure Channel of Lodging Complaints, Confidentiality & Encoding of Complainants

FBR vide Circular No. 10 of 2021 dated 01 March 2021 has prescribed a standard operating procedure (SOP) for lodging and handling of complaints against IR field functionaries as under:

- (i) Complaints would be lodged through a text message at Cell No. +92 345 5555507 on WhatsApp, preferably.
- (ii) In WhatsApp text option, the complainant would identify himself by writing his name, address, CNIC, the case particulars and his cell phone number.
- (iii) The complainant would write the name(s) of the official(s) or officer(s) against whom the complaint is directed along-with his/their designation, place of posting, and any other particulars, if available.
- (iv) The complaint must be supported by some evidence such as audio or video recording, text message exchanged with the FBR functionary or any other documents, which could be attached with the text message, or subsequently sent by hard mail. If no such evidence is readily available, an affidavit on a legal paper, clearly spelling out the allegation and the person against whom the allegations are levelled would suffice.
- (v) Upon receipt of the complaint, a code number would be allotted to each complainant and his back-end identity data would be hidden beyond the access of field officers. This code number would help a complainant track progress on his complaint and the outcomes on it.

- (vi) Depending on the nature of the complaint and the evidence provided, the matter would be taken to a logical consequence in the shortest possible time.
- (vii) Non-specific, unsupported or generalized complaints may not be processed.

It may be emphasized that this SOP is exclusively targeted to attack corruption and rent-seeking in the IR Field Formations, and not address complaints of routine nature. Maladministration-related grievances pertaining to tax assessments, delay in processing or payment of refunds, or issuance of exemption certificates etc. need to be brought to the notice of Chief Commissioner concerned who vide FBR's Order No.8(37)-IR-TPC/2020/213381-R dated 16 November 2020 have already been designated as Inland Revenue Ombudspersons and assigned the task of redressing taxpayers' grievance in the quickest possible time.

Accordingly, taxpayers could now lodge complaints of corruption, rent-seeking and unethical conduct against any FBR functionary without any fear of reaction or revenge. However, in order to maintain the integrity of the system and achieve its intended objectives, the complainants would not level generalized allegations, and instead, file solid complaints, duly supported by evidence, and affidavits against the delinquent functionaries so that the malaise of corruption could be eliminated from the revenue function of the state.

# Sales Tax Act, 1990 (ACT, 1990)

## Exemption of Sales Tax on importing of cryogenic Tanks (For Oxygen Gas)

FBR vide S.R.O. 97(I)/2021 dated 26 January 2021 has granted exemption from whole of the sales tax on importing the cryogenic tanks (for oxygen gas) (PCT heading 7311.0030) for medical purposes for a period of 3 months starting from 29 December 2020 and for letters of credit opened or Goods declaration forms filed on or after the 29 December 2020.

## Restriction on adjustment of Input Tax with output tax

The provision of section 8B(1) allows a registered person to adjust input tax up to 90% of the output tax for a particular tax period but the first proviso excludes input tax on fixed assets or capital goods. The second proviso to section 8B allows FBR to exclude any person from the preview of section 8B(1).

By exercising this power FBR vide S.R.O. 98(I)/2021 dated 26 January 2021 has also excluded "Sales tax registered manufacturing companies of cold rolled, GI or coated coils/sheets which are listed on Pakistan Stock Exchange" by adding a new serial no and entry 13 in column 1 of Table 1 of S.R.O. 1190 dated 02 October 2019.

Furthermore, FBR also vide same S.R.O. has extended deadline from 31 December 2020 to 30 June 2021 for "Automobile manufacturing companies which were listed on Pakistan Stock Exchange" to avail the benefit of limit 95% in terms of 8B(4).

## Exemption from Sales Tax and additional tax to import of fifty-two fire fighting vehicles by the Federal Government

FBR vide S.R.O.136 (I)/2021 dated 03 February 2021 has exempted the import of fifty-two fire fighting vehicles having PCT Code 9941 and sub-code 8705.3000 by the Federal Government from the whole of sales tax of 17% and additional sales tax of 3%.

## Exemption from whole of sales tax and minimum value added tax on import of 500,000 metric tons of white sugar by Trading Corporation Pakistan

FBR vide S.R.O. 215(I)/2021 dated 19 February 2021 has exempted the import and subsequent supply of 500,000 metric tons of white sugar by Trading Corporation Pakistan during the current season from whole of sales tax and minimum value added tax (VAT) at the rate of 3% as specified under the Twelfth Schedule to the Act, 1990 and also minimum value added tax (VAT) at the rate of 3% as specified under the Twelfth Schedule to the Act, 1990, in respect of commercial import of white sugar till 30 June 2021.

# Sales Tax Rules, 2006 (Rules, 2006)

## Amendments in the Sales Tax Rules 2006

FBR vide S.R.O. 01 (I) /2021 dated 05 January 2021 has made the following amendments in the Sales Tax Rules, 2006:

- (I) in form STR-7, in part 1 under the head "payable" the expression "B03085-Petroleum Levy has been deleted and in its' place the expression "C03901-Petroleum Levy" has been inserted; and
- (2) in Form STR-II, in PART-11, under the heading "HEAD OF ACCOUNT" the expression "B-

03085" has been deleted and in its place the expression "C03901" has been inserted.

### Supply from tax exempt Areas

FBR vide S.R.O. 96(I)/2021 dated 26 January 2021 has inserted a new Chapter X-A titled "Supply from tax exempt areas after rule 69 in the Rules, 2006, salient features of which are as under:

### Application

As per rule 69A, the provisions of this Chapter shall be applicable to the supplies of taxable goods brought from tax-exempt areas into taxable areas.

### Definitions

As per rule 69B(1), unless there is anything repugnant in subject or context the following words and expressions shall have the meanings assigned to them as under:

Heading reference	Definition
Adjudicating authority	Means an officer of Inland Revenue not below the rank of Assistant Commissioner Inland Revenue having territorial jurisdiction over the check-post and relevant land route.
Authorized officer	Means an officer of Inland Revenue not below the rank of Inspector Inland Revenue duly authorized by the concerned Commissioner, Inland Revenue, for the purpose of this Chapter.
Authorized signatory	Means registered person or his manager or accountant.
Check-post	Means a place where goods are examined along with the documents related thereto under the provisions of this Chapter and includes a mobile team designated for the purpose of examining the goods and documents related thereto at any point on the route from tax exempt areas to taxable areas.
Prescribed documents	Means documents prescribed under rule 69E to be accompanied by the conveyance carrying taxable goods supplied from the tax exempt areas into the taxable areas.

Heading reference	Definition
Tax exempt area	Means areas specified in section 40D(5) of the Act, 1990.
Taxable area	Means areas other than tax exempt areas.
Taxable goods	Means all goods other than those which have been exempted under section 13 of the Act, 1990.

As per rule 69B(2), other words or expressions used but not defined herein shall have the same meanings as are assigned to them in the Act, 1990.

### Registration and liability of person bringing taxable goods from tax-exempt areas

Rule reference	Description
69C(1)	The person bringing or causing to bring taxable goods from tax exempt area shall be required to be registered under the Act, 1990 or as the case may be, the Act, 1990 as adopted in Azad Jammu and Kashmir and all the provisions of the Acts ibid shall apply accordingly.
69C(2)	The liability of payment of tax or taxes and furnishing of prescribed documents shall be on the person bringing or causing to bring taxable goods from tax exempt area and supplying the same in taxable area in the course and furtherance of taxable activity.
69C(3)	Subject to the applicable provisions of the Act, 1990 and the rules made thereunder, a registered person shall be entitled to the adjustment of any input tax paid under the Act, 1990 as adopted in Azad Jammu and Kashmir.

### E-transport advice

Rule reference	Description
69D(1)	Every registered person bringing or causing to bring taxable goods from tax-exempt areas into taxable area in the course and furtherance of taxable activity, shall login to FBR computerized system and electronically generate e-transport advice with a unique identification number in the form specified in STR 32. The e-transport advice shall be issued prior to entry of the taxable goods into the taxable area.  Provided that a registered person shall only be allowed to generate e-transport advice if he is not blacklisted or suspended in terms of section



Rule reference	Description
	21 of the Act, 1990 and he has filed return under section 26 thereof by the due date for the last two immediately preceding tax periods.
69D(2)	<p>Where an e-transport advice has been generated under this rule but goods are either not transported or are not transported as per the details furnished, the e-transport advice may be canceled within twelve hours of its issuance.</p> <p>Provided that the e-transport advice shall not be canceled after it has been examined by an authorized officer on any of the check-posts including the designated mobile teams.</p>
69D(3)	E-transport advice shall be valid for a period of up to one day for distances of up to 100 km in the taxable areas and one additional day for every 100 km or part thereof thereafter.
69D(4)	Where due to unavoidable circumstances the taxable goods cannot be transported within the validity period of the e-transport advice, the concerned Commissioner Inland Revenue, upon receiving application from the registered person, may extend the validity period.
69D(5)	<p>The details of e-transport advice shall be made available to the recipient of the supply who shall convey his acceptance or rejection of the supply of goods through the FBR computerized system.</p> <p>Provided that where no acceptance or rejection has been communicated by the recipient within forty-eight hours of such intimation or before the delivery of the goods, whichever is earlier, it shall be deemed that he has accepted the supply of the goods.</p> <p>Provided further that the provisions of this sub-rule shall not apply where the taxable goods are brought into the taxable area by manufacturer or importer to be sold at self-own, self-managed, self-administrated or self-operated distribution, wholesale or retail outlet.</p>
69D(6)	The registered person may update the particulars of vehicle while the goods are in transit after duly intimating the concerned Commissioner Inland Revenue and providing reasons for the updating.
69D(7)	<p>Only one e-transport advice may be generated against a single invoice or as the case may be, a stock advice and one conveyance may carry multiple e-transport advices in case it is transporting taxable goods relating to multiple invoices or stock advices.</p> <p>Provided where e-transport advice has been</p>

Rule reference	Description
	canceled under sub-rule (2), fresh e-transport advice may be generated against the same invoice or as the case may be stock advice.

## Prescribed Documents

Rule reference	Description
69E(1)/ 69D(1)(i)/ 69D(1)(ii)/ 69D(1)(iii)/ 69D(2)	<p>Every conveyance carrying taxable goods originating from tax-exempt areas and entering taxable area shall carry the following documents at the time of entering into taxable areas namely;</p> <p>Sales tax invoice, in original, as prescribed under section 23 of the Act, 1990 or as the case may be, under the Act, 1990 as adopted in Azad Jammu and Kashmir;</p> <p>Provided that where any taxable goods are exempt under the Act, 1990 as adopted in Azad Jammu and Kashmir or any notification issued thereunder, such goods shall be accompanied by a serially number invoice containing all particulars as specified in section 23 of the Act, 1990 excluding the amount of sales tax and mentioning the legal provision under which exemption is claimed;</p> <p>Provided further that where the taxable goods are brought into the taxable area by a manufacturer or importer to be sold at his self-owned, self-managed, self-administered or self-operated distribution wholesale or retail outlet or outlets, duly declared in his STR-1 Form, such goods shall be accompanied by serially numbered stock advice in the form specified in STR-33 along with copy of STR-1 form;</p> <p>Goods declaration in case of imported goods; and</p> <p>E-transport advice as specified under Rule 69D.</p> <p>The prescribed documents shall accompany the conveyance up to the destination mentioned in the relevant e-transport advice.</p>

## Check-posts

Rule reference	Description
69F(1)	The Board may specify the location and other necessary particulars of check-posts, including mobile teams, if any, through a notification in the Official Gazette.
69F(2)	The Chief Commissioners Inland Revenue of RTU Peshawar, RTO Abbottabad, RTO Rawalpindi, RTO Sialkot and RTO Quetta or any other RTO having jurisdiction over areas adjoining tax exempt areas shall establish check-post or check-posts, as notified by the Board under sub-rule (1) within the relevant regional territorial jurisdiction.
69F(3)	At the check-posts every conveyance entering into taxable area from tax exempt areas and carrying any taxable goods (including such goods as are prima facie deemed or suspected to be taxable) shall be subjected to scrutiny by the authorized officer.
69F(4)	On the basis of credible information, mobile teams may proceed to intercept, examine and search any conveyance on the routes emanating from tax exempt areas and all the relevant provisions of the Act, 1990 and these rules shall apply accordingly.
69F(5)	A summary report of examination of taxable goods under sub-rule (3) or as the case may be under sub-rule (4), shall be recorded online by authorized officer mentioning the unique identification number of the e-transport advice in respect of the goods examined.

## Powers of the authorized officer

As per rule 69G, any taxable goods in respect of which any of the provisions of Act, 1990 or these rules have been contravened shall be liable to be seized along with the conveyance, if any, in which such goods are laden or have been laden or which has been used for movement, carriage or transportation of such goods.

## Confiscation

Rule reference	Description
69H(1)	The adjudicating authority, by passing an order in writing, shall have powers and authority to confiscate taxable goods which are brought into taxable areas in violation of the Act, 1990 and these rules.
69H(2)	When any goods are confiscated under these rules, such goods shall thereupon vest in the Federal Government.
69H(3)	The adjudicating authority after confiscation shall take and hold possession of the goods confiscated and every officer of Inland Revenue, if required, shall assist him in taking and holding such possession.
69H(4)	The goods in respect of which order under sub-rule (1) has been passed, and in respect of which the option of paying a fine in lieu of confiscation has not been exercised, shall be disposed of in such manner as the Chief Commissioner Inland Revenue, having jurisdiction may direct.

As per this S.R.O. two new forms namely STR -32 and STR-33 have been added.

## Recovery of sales tax arrears through bank account attachment

FBR vide S.R.O. 234(I) /2021 dated 22 February 2021 has added a new sub-rule (2) in rule 111A by renumbering the existing provision as sub-rule (1) which states that the provisions of rules 210A to 210I of the Rules, 2002 shall mutatis mutandis, apply to Chapter XI of the Rules, 2006 for the purpose of recovery of sales tax arrears through bank account attachment.

## Circulars

### Management of tax collection and its accounting procedures reassigned

FBR vide circular no. 12 of 2021 - Operations dated 10 March 2021 has reassigned management of tax collection and its accounting procedures as follows;

No	Sections	Amendment
(viii)	231B/233A/37A/ 234/234A/236A/ 236L	The Inland Revenue Field Formation which holds jurisdiction over the withholders prescribed under the provisions as mentioned in Column II of the said circular.
(ix)	235	The Inland Revenue Field Formation which holds jurisdiction over WAPDA's corporatized entity.

This circular is effective immediately and shall remain in force till further Orders.

Licensee M/s AJCL / MITAS / Authentix Consortium.

All manufacturers of Tobacco / Cement / Fertilizer / Sugar Products are warranted under the law to make necessary arrangements for importation of applicators and other equipment required for successful installation and implementation of Track and Trace System at their production facilities.

## General Orders

### Implementation of Track & Trace System for Tobacco / Cement / Fertilizer / Sugar Products

Sales Tax General Order Nos. 01/02/03 and 04 of 2021 all dated 11 March 2021 state that FBR has been mandated by Section 40C(2) of the Act, 1990 read with Rule 150ZF of the Rules, 2006 to notify date for the implementation of Electronic Monitoring of production and sales of products/goods in the manner as may be prescribed in the law on all manufacturing sites (unless otherwise provided) for all notified sectors.

FBR has now notified that effective 01 July 2021 no Tobacco / Cement / Fertilizer / Sugar Products shall be allowed to be removed from a production site, factory premises or manufacturing plant or import station without affixation of tax stamp / Unique Identification Marking (UIMs) which are to be obtained / procured from and applied by FBR's

## The Customs Act, 1969 (Act, 1969)

### Exemption from Custom Duty on import of cryogenic tanks (for oxygen gas), PCT code 7311.0030 by manufacturers of oxygen

FBR vide S.R.O. 79 (1)/2021 dated 22 January 2021 has exempted customs duty on import of cryogenic tanks (for oxygen gas) PCT code 7311.0030 by manufacturers of oxygen for a period of ninety days with effect from the date of issuance of this notification.

### Exemption from customs duty extended on import of electric vehicles 2-3 wheelers (CBU), electric auto rickshaw, electric motorcycle and 3 wheeler electric-loader

FBR vide S.R.O. 80 (1)/2021 dated 22 January 2021 has added a new clause (xix) exempting customs duty on import of electric vehicles 2-3 wheelers (CBU) falling under PCT codes 8703.8030 (electric auto rickshaw), 8711.6040 (electric motorcycle), and 8711.6060 (3-wheeler electric-loader) till 30 June 2025.

### Further amendment made in S.R.O. 212(1)/2009 dated 05 March 2009

FBR Vide S.R.O. 320(1)/2021 dated 16 March 2021 has added the words "PVC gloves (knit wrist style) not less than 136gm" in Schedule VII in column (2) for entry I by making amendment of S.R.O. 212(1)/2009 dated 05 March 2009.

## Customs Rules, 2001 (Rules, 2001)

### Certain amendments in Rules, 2002

FBR vide S.R.O. 03 (1)/2021 dated 04 January 2021 has made certain amendments in Rules, 2001 previously published vide S.R.O 685(1)/2020 dated the 05 August 2020:

### Procedures prescribed for the movement of the International Transshipment (IT) cargo

Rule reference	Description
510A	<p>Following procedure is prescribed for the movement of the International Transshipment (IT) cargo other than LCL cargo through any sea port in Pakistan which shall be distinctly manifested as such in the IGM or carrier declaration uploaded electronically in the Customs Computerized System by the shipping line (VOCCs / NVOCCs) having valid shipping agent licenses. Such manifest shall necessarily include the following information, namely:</p> <ul style="list-style-type: none"> <li>(a) port of loading;</li> <li>(b) via port (name of the transshipment port of Pakistan);</li> <li>(c) port of destination (final port of discharge at foreign destination);</li> <li>(d) bill of lading (B/L) No;</li> <li>(e) name of foreign exporter;</li> <li>(f) name of foreign importer;</li> <li>(g) weight;</li> <li>(h) seal No; and</li> <li>(i) container No.</li> </ul>
510B(a)	<p>The Terminal Operator (TO) after unloading shall store IT containers at a place earmarked for them in the notified premises of a seaport. Further, a complete trail of IT containers including the time, location where they are placed and subsequent movements shall be electronically reported and updated in the Customs Computerized System by the Terminal Operator (TO) so that the location of the said containers is traceable at any given point in</p>

Rule reference	Description
	time;
510B(b)	The TO shall deploy enough manpower to verify the shipper seals against the manifested seals and in case, a container is found without seal or with a different seal or any broken seal, such container shall be re-sealed and immediately resealed with the Customs seal in the presence of the custodian and same shall be recorded. The new seal number will be entered into the system before stacking of the container;
510B(c)	After the word "thereon" the expression "be penalized accordingly" shall be inserted;
510B(e)	Omitted
510B(h)	Omitted

### Delay in clearance of transshipment goods

Rule reference	Description
510D(1)	The IT goods shall not be subject to payment of import or export duties and taxes provided the activities are in conformity with these rules.
510D(2)	If the goods stored for transshipment are not transhipped within thirty days of their arrival, a notice shall be sent to the shipping line or its agent on the address given in the shipping documents for transshipment of goods from the port. An extension of up to thirty days may be granted for the storage of such goods once a written request mentioning the reasons for delay in removal of goods is submitted to the concerned Assistant Collector of Customs and such a request is approved by him.
510D(3)	If goods still remain on the port after sixty days of their arrival, the shipping line shall be responsible to remove them immediately unless the delay is attributed to the port authorities. The goods shall only be allowed for auction or destruction by approval of the concerned Collector of Customs who shall only allow it in extraordinary conditions where the shipping line shows its complete inability to ship them out. The said reasons shall be recorded in writing;
510D(4)	In case of any hazardous material left at the port, the concerned shipping line shall be have the responsibility to take the cargo back to the port of origin.

Rule 510E dealing with "Execution of bond by shipping line" has been substituted and states that

Shipping lines engaged in the business of international transshipment of containers and bulk cargo shall execute an indemnity bond for ensuring to follow Customs rules and regulations.

FBR vide S.R.O. 04(1)/2021 dated 04 January 2021 has substituted the word "bank" with the word "security" in Rule 554(6)(d) by making amendment in Rules, 2001 previously published vide S.R.O 1302(1)/2020 dated 02 December 2020.

### Forfeiture of Property Rules added

FBR vide S.R.O. 05(1)/2021 dated 04 January 2021 has added a new Chapter XXXVII by making amendments in Rules, 2001 previously published vide S.R.O 1243(1)/2020 dated 19 November 2020, salient features of which are as under:

### Definitions

Rule 813(1) states that in this Chapter unless there is anything repugnant in the subject or context, the following words and expressions have been defined as under:

Heading reference	Definition
Administrator	Means a person or persons appointed under the Act, 1969 to manage the affairs and business of the property forfeited under these rules;
Assets	Means property, both movable and immovable, owned, controlled or belonging to a person convicted on the charges of smuggling, whether directly or indirectly or in the name of his spouse or relatives or associates inside and outside Pakistan;
Associate	In relation to a person means; <ul style="list-style-type: none"> <li>(i) any individual who is or has been residing in the residential premises, including out-houses and servant-quarters, of such person;</li> <li>(ii) any individual who is or has been managing the affairs or keeping the accounts of such person;</li> <li>(iii) any association of persons, body of individuals, partnership firms, or private limited company within the meaning of Companies Act, 2017 of which such person is or has been a member,</li> </ul>

Heading reference	Definition
	<p>partner or director;</p> <p>(iv) any individual who is or has been a member, partner or director of an association of persons, body of individuals, partnership firm or a private limited company referred to in sub-clause (iii);</p> <p>(v) a trustee of any trust created by such person; or</p> <p>(vi) where the Special Judge, for reasons to be recorded, considers that any property of such person is held on his behalf by any other person, such other person;</p>
Relative	In relation to an accused, means the spouse or any lineal descendant of the accused and includes any other person holding property for or on his behalf;
Freezing	Means prohibiting parting, transfer, conversion, disposal or movement of any assets and includes the holding, controlling, assuming custody or managing any assets in pursuance of such order and in the case of assets which are perishable the disposal thereof;
Tracing	Means finding out the true nature, source, disposition, movement or ownership of assets and includes determining the movement or conversion of assets by any means, and "trace" shall construe accordingly.

### Assets acquired by smuggling not to be held

Rule reference	Description
814(1)	It shall not be lawful for any person to hold assets acquired through proceeds of smuggling either directly in his own name or indirectly in the name of any relative or associate.
814(2)	Where a person is found to hold any assets in contravention of the provisions of the Act, 1969 such assets shall be liable to be forfeited to the Federal Government in accordance with the provisions of the Act, 1969.

An explanation has been added to state that "smuggling" shall have the same meaning as defined in section 2 of the Act, 1969.

### Power to trace and freeze assets

Rule reference	Description
815(1)	During the investigation or trial of an offence of smuggling, the Collector or an officer authorized in this behalf under section 163 of the Act, 1969 shall trace and identify assets for the purpose of forfeiture by the Special Judge, regarding which suspicion arises of having been acquired by any person through proceeds of smuggling and holds them either directly in his name or indirectly in the name of his relatives or associates.
815(2)	This may include inquiry, investigation in respect of any premises, place, property, conveyance, documents and books of accounts.
815(3)	Whenever an Officer of Customs, not below the rank of Assistant Collector or an officer authorized in this behalf under section 163 of the Act, 1969 has reasons to believe that within the limits of his jurisdiction any person, either in his own name or on behalf of any relative or associate holds any assets, which are reasonably suspected of having been acquired through proceeds of smuggling, the officer of customs after obtaining approval from Collector may freeze such assets for fifteen days and before the expiry of fifteen days the freezing order shall be submitted to the Court of the Special Judge Customs with the grounds on which such freezing was carried out and further continuation of the freezing or forfeiture shall so be decided by the Court.
815(4)	Where the Special Judge trying an offence of smuggling is satisfied that there appear reasonable grounds that accused has committed such an offence, he may order the freezing of assets of the accused, his relatives and associates.

### Notice to person holding property suspected to be acquired through smuggling

Rule 816(1) states that whenever a Special Judge receives information through the Collector of Customs or any officer authorized under section 163 of the Act, 1969 that within the limits of his



jurisdiction any person, either in his own name or in the name of any relative or associate is holding assets which are reasonably suspected to be acquired through proceeds of smuggling, the Special Judge shall call upon such person to show cause by means of a notice, within such time as stipulated in the notice, and not less than thirty days, as to why the whole or any part of such goods should not be declared as property acquired by smuggling and be ordered to be forfeited to the Federal Government.

Provided that no such proceedings shall commence against the accused unless, taking into consideration one's sources of income, past involvement in smuggling or abetting the act of smuggling, conviction under any law meant to prevent smuggling, the Special Judge has reasonable grounds (which he shall record in writing) for commencing proceedings against the accused.

### Order of Special Judge

Rule reference	Description
817(1)	Where the Special Judge is satisfied that any assets were derived, generated or obtained through proceeds of smuggling, he may order that such assets shall stand forfeited in the name of the Federal Government free from all encumbrances.
817(2)	The burden of proving that any assets specified in a notice under Rule 816 is not acquired through proceeds of smuggling shall be in accordance with section 187 of the Act, 1969.

### Option to pay fine in lieu of property forfeited

Rule reference	Description
818(1)	Where by virtue of an order made by the Special Judge less than full of any asset stands forfeited to the Federal Government and such asset is indivisible or cannot be easily separated from the rest without substantially impairing the value of the asset, the person holding it prior to such declaration shall be given, by the Special Judge, an option to pay in lieu of forfeiture of that part

Rule reference	Description
	of the asset a fine equal to the market value of the asset prevalent at the time of its forfeiture.
818(2)	Where such person pays the fine in lieu of forfeiture, within such time as may be allowed to him, the Judge may, by order, revoke the declaration of forfeiture made under Rule 817 and thereupon such asset shall stand released.

### Transfer of certain assets void

Rule 819(1) states that after the issuance of a notice under Rule 816(1) the property mentioned in such notice shall not be transferred by any mode whatsoever, nor shall any charge be created thereon, until proceedings of forfeiture are pending in the court.

### Power to conduct inquiry, investigation etc.

Rule reference	Description
820(1)	Notwithstanding anything contained in any other law for the time being in force, for the purpose of any proceedings under these rules, or initiation of any such proceedings, the Collector shall have the power to conduct or cause to be conducted any inquiry, investigation or survey in respect of any person, place, assets, documents, books of accounts and any other relevant matters.
820(2)	For the purposes of this section, the Collector shall have the power to require any officer or authority of the Federal Government including civil armed forces and Federal Investigation Agency or a Provincial Government including Police and Revenue Authorities or a local authority or any financial institution to furnish any information in relation to such persons, property, assets or other matters as are, in his opinion, useful for or relevant to the purposes of this Chapter.

## Forfeited property to be surrendered

Rule reference	Description
821(1)	Where any property has been declared to be property acquired by smuggling and forfeited to the Federal Government under Act, 1969 or where a person who has been given option under Rule 818 has not paid the fine within the specified time, the Collector may direct such person or any other person who is in possession of such property to surrender or deliver possession thereof to an Administrator authorized in this behalf by the Collector within thirty days of the service of such directions.
821(2)	If any person to whom a direction has been issued under this section refuses or fails to comply with such direction, the Collector may cause possession of the property to be taken and for that purpose may authorize use of such force as may be necessary.
821(3)	The property forfeited under the said rule, if it is agricultural property, be mutated in the name of the Federal Government, or be transferred to an Administrator duly authorized by the Collector in such manner as the Court may direct.
821(4)	For the purpose of taking possession of forfeited property under these rules, the Collector can requisition the services of any officer of the civil armed forces including Police for assistance and it shall be the duty of such officer to comply with such requisition.

## Proper accounting of properties

Rule 822 states that the Administrator shall, at the time of receiving the assets, ensure proper identification of such assets with reference to its particulars mentioned in the freezing order or as the case may be, the forfeiture order made under the Act, 1969.

## Management of properties

Rule 823 states that the Administrator may authorize any member of staff or other persons,

provided to him by the Collector, to take possession of vacant property in respect of which

- (a) an order or orders of freezing of such property have been made under the Act, 1969; and
- (b) an order or orders of forfeiture of such property have been made under the Act, 1969.

## Disposal of property

Rule 824 states that the property so forfeited shall be disposed of by the Administrator or any other Customs officer authorized by Collector after completion of legal formalities in the following manner, namely;

- (a) the movable property shall be disposed of through public auction and shall be governed by Chapter V (Auction) of the Rules, 2001; and
- (b) the disposal of immovable property shall be governed by Chapter XI (Recovery of Arrears) Part III and Part IV of the Rules, 2001.

## Post approval verification of DTRE applications by Risk management of WeBOC

FBR vide S.R.O. 06(1)2021 dated 04 January 2021 has added following proviso after Rule 300(8) by making amendments in the Rules, 2001 previously published vide S.R.O 1299(1)/2020 dated 01 December 2020, namely;

"Provided that notwithstanding the above provision, the Risk Management System of WeBOC may select DTRE application on the basis of applicant's profile, for automatic processing and approval against securities specified in this sub-chapter. Such DTRE applications shall be subject to post approval verification by the respective Collectorate.

## Import and Export of E-Commerce Rules added

FBR vide S.R.O. 14(1)/2021 dated 06 January 2021 has inserted a new Chapter XXXVIII titled "Import and Export of E-Commerce Rules" in Rules, 2001 previously published vide S.R.O 1300(1)/2020 dated

02 December 2020, salient features of which are as under:

### Application

Rule reference	Description
825(1)	These rules shall apply for assessment and clearance of imported or exported goods of business-to-consumer (B2C) transactions through authorized dealer via designated customs stations.
825(2)	These rules shall not apply to the following goods, namely: <ul style="list-style-type: none"> <li>(a) goods requiring testing of samples;</li> <li>(b) animals;</li> <li>(c) perishable goods;</li> <li>(d) food stuff including beverages;</li> <li>(e) medicines of any sort;</li> <li>(f) alcoholic drinks;</li> <li>(g) restricted items subject to fulfillment of import and export regulations under the relevant law;</li> <li>(h) prohibition under sections 15 and 16 of the Act, 1969 along with allied law; and</li> <li>(i) import and export goods which are intended for clearance from customs station or airport other than at which arrived.</li> </ul>

### Definitions

Rule 826 states that in this chapter unless there is anything repugnant in the subject or the context, the following terms and words have been defined:

Heading reference	Definition
E-commerce	Means buying and selling of goods or services including digital products through electronic transactions conducted via the internet or other computer-mediated (online

Heading reference	Definition
	communication) networks;
E-commerce exporter	Means an exporter who has been registered by an authorized dealer of the State Bank of Pakistan in the B2C e-commerce module in WeBOC;
E-commerce importer	Means an importer or end consumer receiving goods meant for personal use, not for commercial activity, who has been registered with the WeBOC e-commerce portal;
Registered courier	Means a courier company registered with the Pakistan Customs;
Individual shipment	Means products of e-commerce arriving or departing through an aircraft, vessel or conveyance shall be treated as single or individual shipments of e-commerce importer or exporter, if declared in the same IGM or EGM; and
Courier manifest	Means the manifest presented by the registered courier to customs indicating the details of the individual shipment.

### Presentation of manifest

Rule 827 states that the registered courier shall file the prior arrival manifest of e-commerce goods on the format as set out in Annexure-A below. The Risk Management System (RMS) shall be applied at the manifest filing stage.

Registered Courier Company:

NTN No.

STRN No.

3 Flight No

IGM No:

Date:

Port of departure:

Courier manifest No.

Sr. No.	Sub-Index No.	Tracking No.	Sender's name & address	Country of origin	Receiver name & address
1	2	3	4	5	6

City	Phone No	Description	Quantity	UOM
7	8	9	10	11

Value	Currency	Weight	Category of sub index e-commerce	Status Completely landed/short shipped
12	13	14	15	16

### Registration of shipment by e-commerce importer

Rule 828 states that the consumer shall provide the details of shipment and e-commerce importer. E-commerce goods of the consumer shall be cleared upon provision of information prior to the manifest or post arrival of the goods.

### Filing of goods declaration at import and export stage

Rule 829 states that goods declaration shall be filed by the registered courier on behalf of e-commerce importer and exporter on the specified type of goods declaration for the purpose of e-commerce.

### Clearance of e-commerce goods at import and export stage

Rule 830 states that the goods shall be cleared upon examination and assessment through WeBOC system upon decision by the RMS.

### Payment of duty and taxes

Rule 831 states that the duty and taxes shall be paid by the e-commerce importer and exporter through following methods, namely:

- self-payment by the e-commerce importer and exporter through a unique payment ID; or
- payment through authorized registered courier.

### Responsibilities of registered courier and e-commerce importer

Rule 832 states that the following details shall be provided by the registered courier and e-commerce importer in relation to shipment, namely:

- consignor name;
- name and address of e-commerce importer;
- exact description;
- declaration of correct value;
- Quantity
- packages;
- weight;
- origin; and
- payment details and CNIC (by e-commerce importer).

### Responsibilities of registered courier and e-commerce exporter

Rule 833 states that the following details shall be provided by the registered courier and e-commerce exporter in relation to shipment, namely: -

- name and NTN of e-commerce exporter;
- consignee name and address of consumer;
- payment details of consumer;
- registered account;

- (e) exact description;
- (f) rebate details;
- (g) weight; and
- (h) quantity

### Return of goods

Rule 834 states that goods imported or exported through e-commerce shall be returned upon submission of specific request by the registered courier upon following conditions, namely: -

- (a) specific reason is to be provided by the registered courier at the time of import or export of e-commerce goods;
- (b) payment details and its reversal mechanism as prescribed by the SBP;
- (c) refund of duty and taxes shall be given to e-commerce importer in case of return of goods upon completion of export transaction and receipt of foreign exchange remitted at the time of import; and
- (d) in case of exported goods, return goods can be imported temporarily for alteration or replacement or in case of cancellation of order by consumer without payment of duty and taxes subject to declaration at import stage.

### Mis-declaration at import or export

Rule 835 states that the registered courier shall be responsible along with the e-commerce importer or exporter, as the case may be, for making any declaration in the transaction of any business relating to the customs, knowing or having reasons to believe that such declaration is false in any particulars manner, and as such shall be dealt with under the relevant provisions of the Act, 1969.

## Transportation of Coastal Goods Rules Introduced

FBR Vide S.R.O. I80(1)/2021 dated 09 February 2021 has inserted a new Chapter XXXVI titled "Transportation of Coastal Goods Rules" in Rules, 2001 previously published vide S.R.O 1242(1)/2020 dated 19 November 2020, salient features of which are as under:

### Short title and commencement

Rule 799 states that these rules may be called the Transportation of Coastal Goods Rules, 2020.

### Scope

Rule reference	Description
800(1)	These rules are applicable to the goods transported in a coasting vessel from one port in Pakistan to another, excluding imported goods on which customs duty has not been paid and also exclude baggage and stores.
800(2)	These rules are also applicable to the full container load (FCL) containerized cargo being carried in domesticated or imported containers or the less than container Load (LCL) or the bulk cargo as the case may be.
800(3)	Sections 48, 60, 64, 65 and 66 of the Act, 1969 shall apply to coastal goods and vessels as they apply to the imported goods or the goods for export.

### Application for approval at loading port

Rule reference	Description
801(1)	The consignee of any coastal goods or his clearing agent shall intimate to concerned Deputy or Assistant Collector of the customs at least two days before the shipping of intended goods from one customs port or coastal port to another customs port or coastal port and the concerned Deputy or Assistant Collector shall depute an appropriate officer who shall scrutinize the documents for details of the goods and examine the goods and ensure the transfer of goods to the coasting vessel.
801(2)	The terminal operator or port authorities shall intimate the Deputy or Assistant Collector

Rule reference	Description
	schedule of coasting vessel in advance along with details of the goods i.e. description, quantity, origin etc being shipped under these rules.

### Filing of outward general manifest by coasting vessel calling at loading port

Rule reference	Description
802 (1)	The master of the coasting vessel or his authorized shipping agent shall file an outward coastal general manifest specifying all details of the goods and the crew loaded or boarded on the vessel, and any vessel calling to the Port of Loading can be a coasting vessel provided the master of the vessel or his authorized shipping agent file outward coastal general manifest with customs before time as per rules.
802(2)	The appropriate officer at any time when the vessel is in customs port or coastal port may board the vessel and may examine and check the goods (marking, sealing, locks, etc) and may remain on board for such time considered appropriate by him.

### Filing of outward coastal goods declaration

Rule reference	Description
803(1)	Under section 147 of Act, 1969 the consignor of the goods or his clearing agent shall present to the appropriate officer an outward coastal goods declaration (OCGD) as per prescribed format.
803(2)	No vessel shall take on board any coastal goods until the OCGD relating to such goods has been scrutinized and passed by the appropriate customs officer.  Provided that an officer of the Customs not below the rank of a Deputy or Assistant Collector may in circumstances of exceptional nature, for reasons to be recorded in writing, on a written application by the master of the vessel or his agent, permit loading of coastal goods pending presentation and passing of OCGD related to such goods.

Rule reference	Description
803(3)	The terminal operator shall maintain detailed record of all such outward coastal general manifests and outward coastal goods declarations filed under these rules and submit details and documents of such clearances to the concerned Deputy or Assistant Collector for reconciliation.

### Customs procedures at loading port

Rule reference	Description
804(1)	The Deputy or Assistant Collector concerned (loading port collectorate) shall nominate an appropriate officer of Customs who shall; <ul style="list-style-type: none"> <li>(i) inspect and examine the coastal goods as per provided documents, their description quantity marks, seals and packaging;</li> <li>(ii) ensure that containers or tanks etc. used for carrying coastal goods were before empty and also check proper packaging and sealing of these containers or tanks containing such goods;</li> <li>(iii) ensure the coastal goods after being checked, examined, sealed and packed are loaded on the vessel and all the necessary documents are delivered, and</li> <li>(iv) the appropriate Customs officer shall then record his observations on prescribed format on OCGD and shall allow "Set Sail" to the vessel.</li> </ul>
804(2)	The OCGD presented by the consignor shall be in quadruplicate, the copies shall be distributed as follows; <ul style="list-style-type: none"> <li>(i) 1st copy record of the loading port collectorate;</li> <li>(ii) 2nd copy to the shipping agent for submission to unloading or discharge port collectorate; and</li> <li>(iii) 3rd copy for transfer by loading port collectorate to discharge or unloading port Collectorate; and</li> <li>(iv) 4th copy shall be retained by consignor for his record.</li> </ul>



### Filing of outward general manifest by vessel departing load port customs station loading of goods

Rule 805 states that no vessel which has been loaded with any coastal goods at any customs port or coastal port shall depart from such port until the concerned Customs officer signs the outward general manifest and gives port clearance.

### Ensuring the goods are not changed en-route

Rule reference	Description
806(1)	The vessel shall have online tracking device for real time tracking and shall follow the approved geo-fenced routes only. The customs authorities shall have a real time access to online tracking of the vessel and can call any agency for checking the vessel en-route as per provisions of the Act, 1969.
806(2)	A specific timeframe shall be provided to any coasting vessel for the voyage to be prescribed by the Board and the vessel must report to the unloading port within that specific time period. However, in cases of exceptional circumstances the timeframe of the vessel may be extended by the collector of custom unloading or discharge port Collector on written request of the master of the vessel or his authorized agent, after recording the reasons in writing.
806(3)	In case where master of the vessel or his authorized agent fails to provide an appropriate explanation for the delay the collector of customs unloading or discharge port collectorate may block the vessel from future carrying the coastal goods.
806(4)	The vessel carrying the coastal goods under these rules shall not call at any foreign port after departure from loading port and before arrival at discharging or unloading coastal port and shall not load or unload any other cargo during the voyage.

### Filing of inward coastal general manifest by vessel calling at destination customs port for unloading of goods

Rule reference	Description
807(1)	The master of the vessel or his authorized shipping agent shall file inward coastal general manifest specifying all details of goods and crew loaded or boarded on the vessel, and any vessel calling to the port of unloading or discharge can be a coasting vessel provided the master of the vessel or his authorized shipping agent file inward coastal general manifest with customs before time as per rules.
807(2)	The appropriate officer at any time, when the vessel is in customs port or coastal port, may board the vessel, and may examine and check the goods (marking, sealing, locks etc) and may remain on board for such time considered appropriate by him.

### Issuance of master bill of lading by the master of vessel

Rule 808 states that the master of the vessel or his authorized agent, in case file inward coastal general manifest on behalf of master of vessel, shall issue master bill of lading (MBL) by declaring the complete particulars of goods shipped in accordance with OCGD by mentioning en-route from one customs or coastal port of loading to customs or coastal port of unloading or discharge of goods collectorate to the consignor and consignee as well. The consignee shall submit MBL along with 3rd copy of OCGD with Collector for clearances are discharge of goods itself or through their authorized clearing agent.

### Customs procedure at customs destination port

Rule 809 states that the Assistant or Deputy Collector concerned at (destination port collectorate) will nominate an appropriate customs officer who shall;

- (i) ensure that all the coastal goods as presented in the inward coastal goods general manifest

are unloaded from the vessel and all the necessary documents are received;

- (ii) ensure that the coastal goods after being unloaded are checked, examined, marks and seals intact, and packaging and containers are identical as declared;
- (iii) and the appropriate customs officer shall then record his observations on prescribed format on GD and shall allow "Set Release" to the goods.

### Manifest clearance and reconciliation

Rule reference	Description
810(1)	The inward and outward coastal general manifest clearance shall be the responsibility of both the customs formations i.e. customs collectorate at loading port and the discharging port.
810(2)	The reconciliation of inward and outward movement of coastal goods shall be carried out on fortnightly basis.
810(3)	In case any sort of discrepancy arises, action shall be taken by the respective Collectorates under the Act, 1969 and rules made thereunder as deemed appropriate.

### Electronic filing of coastal general manifest and goods declaration

Rule 811 states that notwithstanding anything contained in above rules, an inward or outward coastal goods general manifest also includes such manifest filed electronically and an inward or outward coastal goods declaration also includes such declarations filed electronically in Pakistan Customs Computerized System, operational and notified under section 155A of the Act, 1969 and all the relevant rules made thereunder and notified vide Chapter XXI of the Rules, 2001 shall be applicable.

### Saving clause

Rule 812 states that consignor, consignee and the master of the coasting vessel shall ensure strict compliance with the provisions of Chapter XVI of the Act, 1969.

### China Pakistan Economic Corridor (CPEC) Chapter added

FBR vide S.R.O. 264(I)2021 dated 24 February 2021 has inserted a new Chapter XXXIX dealing with CPEC previously published vide S.R. 047(1)/2021 dated 19 January 2021. These rules have following four sub-chapters.

### Gwadar Tax Free Zone Rules

Salient features of Chapter 1 are as under:

#### Definitions

Rule 837 defines the certain words and expressions as under;

Heading reference	Definition
Act	Means the Custom Act, 1969, the Federal Excise, 2005 and Sales Act, 1990;
Analysis Certificate	Means a certificate issued by the Regulatory collectorate under Rule 844;
Appendix	Means an appendix to these rules;
Authority	Means the Gwadar Port authority, established under the Gwadar Port authority Ordinance, 2002;
Collector	Means Collector of Customs in whose jurisdiction the free Zone is located;
Custom computerized system or (CCS)	Means the Custom computerized system or (CCS) as defined in clause (ia) of section 2 of the Act, 1969;
Concession holder	Means China Overseas Ports Holding Company Limited or any other company having rights from the Gwadar Port authority to develop manage and operate Gwadar free Zone in terms of concession agreement signed under the Gwadar Port authority

Heading reference	Definition
	Ordinance, 2002;
Export	Means acquisition of goods from Tariff area to a zone as provided for in Rule 840;
Export abroad	Means export of goods from the zone to countries in terms of Rule 841 and includes export of goods; <ul style="list-style-type: none"> <li>(i) against international tenders</li> <li>(ii) to projects sectors entitled to import purchase such goods free of duties taxes and</li> <li>(iii) to export processing zones to privates or public bonded warehouse including manufacturing bond or export oriented unit but excluding diplomatic bond;</li> </ul>
General trading unit	Means investor, undertaking or establishment engaged in the acquisition, distribution or supply of goods in same state as specified by the licensing authority and duly registered as such in the CCS;
Import	Means removal of goods from a zone in the tariff area for home consumption in terms of Rule 842;
Import from abroad	Means import of goods into zone from foreign countries in terms of Rule 839 and also includes goods introduced into a zone from an export processing zone and public bonded warehouse but excluding diplomatic bond;
Input goods	Means goods coming from abroad or tariff area for consumption by an industrial unit in the manufacture of output goods as mentioned in the analysis certificate under these rules, and includes <ul style="list-style-type: none"> <li>(a) raw material, trims accessories and assemblies, sub-assemblies components;</li> <li>(b) unrecorded media for development of software and recoded software used as tools for development of software;</li> <li>(c) electricity and gas; and</li> <li>(d) Coal, furnace or diesel oil for the</li> </ul>

Heading reference	Definition
	generation of electricity used for manufacture of goods;
Industrial unit	Means any industry, undertaking or establishment engaged in the process of manufacture after declaring input output ratios and authorized in this behalf by the licensing authority and duly registered as such in the customs computerized system;
Investor	Means a person or company having a valid license issued by the licensing authority to carry out business in the free zone area and duly registered as such in the CCS;
logistic international transport or service unit	Means investor, undertaking or establishment engaged in the distribution or supply of service as specified in this behalf by the licensing authority and duly registered as such in the CCS;
license	Means license issued to the investor by the licensing authority;
Licensee	Means a person investor or firm to whom a license is granted by the licensing authority;
Licensing authority	Means any agency, department or company authorized by the Concession holder authority to develop manage and operate Gwadar free Zone as per terms of agreements signed under the Gwadar Port authority Ordinance, 2002;
Manufacture with its grammatical variations and cognate expressions	Means any process, incidental or ancillary, to the manufacturing of output goods under this chapter, whether through the use of any machinery or manual labour;
Ordinance	Means the Gwadar Port authority Ordinance, 2002 and the Income Tax Ordinance, 2001;
Output goods	Mean any goods manufactured by an industrial unit under these rules;
Registration authority	Means an officer of customs who is authorized to issue a unique user ID to a licensee for conducting operations through CCS;
Regulatory	Means the Model Customs Collectorate of Gwadar in whose jurisdiction Gwadar Free

Heading reference	Definition
collectorate	Zone is located;
Tariff area	Means any area in Pakistan outside the limits of a zone but excludes export processing zone, private or public bonded warehouse including manufacturing bond or export oriented unit;
Vendor or sub-contractor	Means a person who is registered under the Act, 1990 and has an agreement with an industrial unit in the zone for partial manufacture of goods or provision of services in respect of input goods provided by the industrial unit; and
Zone or Gwadar Free Zone	Means an area notified by the Authority under section 3 of the Gwadar Port Authority Ordinance, 2002 and appointed under section 12 of the Act, 1969 duly governed under these rules, and includes customs-station notified by FBR under sections 9, 10 and 78 of the Act, 1969 for clearance of goods.

Rule 837(2) states that all other words and expressions used, but not defined herein, shall have the same meanings as are assigned thereto in the Act.

### Registration to operate under CCS

Rule 838(l) states that an investor shall apply to the Registration Authority for a user ID after grant of a valid license from the licensing authority.

Rule 838(2) states that the business premises of an investor including manufacturing areas and stores shall be verified by the Customs and upon such verification a user ID shall be issued to the investor by the Registering Authority (RA) to start operations through CCS.

Provided that regulatory collectorate may devise the procedure for registration with necessary modification in Sub Chapter II of Chapter XXI of the Rules 2001, if required.

Rule 838(3) states that necessary action shall be taken by RA in terms of section 155F of the Act, 1969 or upon any violation of these rules.

### Import from abroad (entry of goods into the Free Zone from abroad)

Rule reference	Description																		
839(1)	Any goods may be imported into the free zone from abroad.																		
839(2)	A goods declaration (GD) in respect of goods imported for a free zone along with other documents as required under the Act and the rules made there under shall be presented in terms of section 79 of the Act, 1969.																		
839(3)	GD shall be filed by the investor or clearing agent duly authorized in terms of section 207 of the Act, 1969 and subject to procedural formalities as prescribed under the Act, 1969 or the rules made thereunder.																		
839(4)	<p>Goods imported into a free zone shall be examined and assessed in accordance with the provisions of the Act, 1969 and the rules made thereunder. The exemption granted under the Act, 1969 and Ordinance shall be applicable to plant, machinery, equipment, apparatus including and materials to be used solely within the limits of a free zone and to goods imported into the zone by the investors, Provided that plant, machinery, equipment, apparatus including capital goods imported shall be retained for a period of at least five years from the date of importation.</p> <p>Provided further that the disposal of plant, machinery, equipment and apparatus before the expiration of five years shall be subject to reduced rates of duty taxes levied at the time of importation, namely:</p> <table border="1"> <thead> <tr> <th>S. No.</th> <th>Duration period for disposal in tariff area</th> <th>Duty and Taxes</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>If sold or otherwise disposed of before the expiration of three years from the date of importation.</td> <td>Full</td> </tr> <tr> <td>2</td> <td>If sold or otherwise disposed of after three and before four years from the date of importation.</td> <td>50%</td> </tr> <tr> <td>3</td> <td>If sold or otherwise disposed of after four and before five years from the date of importation.</td> <td>25%</td> </tr> <tr> <td>4</td> <td>If sold or otherwise disposed of after five years from the date of</td> <td>0%</td> </tr> </tbody> </table>	S. No.	Duration period for disposal in tariff area	Duty and Taxes	(1)	(2)	(3)	1	If sold or otherwise disposed of before the expiration of three years from the date of importation.	Full	2	If sold or otherwise disposed of after three and before four years from the date of importation.	50%	3	If sold or otherwise disposed of after four and before five years from the date of importation.	25%	4	If sold or otherwise disposed of after five years from the date of	0%
S. No.	Duration period for disposal in tariff area	Duty and Taxes																	
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3	If sold or otherwise disposed of after four and before five years from the date of importation.	25%																	
4	If sold or otherwise disposed of after five years from the date of	0%																	

Rule reference	Description
	importation.
839(5)	Notwithstanding the provision of sub rule (3) plant and machinery imported under these rules may be surrendered at any time to regulatory collectorate without payment of any custom duties and taxes for further disposal by the Collector.
839(6)	Admission of goods imported for free zone shall not be refused except when the goods are liable to restrictions or prohibitions imposed on grounds of public morality or order public security, hygiene or health or for sanitary or phyto-sanitary considerations or relating to the protection of patents, trademarks or intellectual property rights as envisaged in import policy order.
839(7)	Hazardous goods may be allowed to be admitted to a free zone only when a safe area specifically designed for its storage has been made available within the Free Zone to the satisfaction of the licensing authority and Custom as well as such conditions under relevant national laws have been complied with.
839(8)	Input goods other than plant and machinery admitted to a Free Zone by an investor, shall be consumed within two years from the date of entry into the zone. For duly justified reasons, extension may be granted for another one year, by a written approval of an officer not below the rank Collector of Customs.
839(9)	Duty and tax free vehicles shall be allowed to be imported by the concession holder and its operating companies for construction development and operations of Gwadar Port and Free Zone area under the regulatory mechanism. The regulatory mechanism for such vehicles, including the number and types importable, shall be devised by the Ministry of Port and Shipping and FBR in consultation with the provincial Government if so required and shall be notified by FBR.
839(10)	Investor operating in the Free Zone and employing up to twenty-five workers shall be entitled to import or purchase one duty/tax free coaster, while investors employing more than twenty-five shall be entitled to import or purchase one duty/tax free bus up to fifty seats. Investor having exports of five million USD or more per annum shall be entitled to import or purchase one duty/tax free cargo vehicle or truck and one motor car up to 1600 CC subject to verification of the amount of exports and approval by the Collector of Customs.

Rule reference	Description
839(11)	Investors providing logistic services may import vehicles and equipment free of leviable duty and taxes proportionate to their operational requirements determined under the regulatory mechanism devised under sub-rule (9) and after recommendation from the Authority.
839 (12)	The duty and tax free vehicles shall be retained subject to following conditions namely; <ol style="list-style-type: none"> <li>life of vehicle shall be five years unless damaged to the extent that it cannot be further used;</li> <li>for claiming replacement of any vehicle, the vehicle required to be replaced shall be surrendered to the regulatory collectorate free of cost;</li> <li>regulatory collectorate shall either use such surrendered vehicle for operational use or cause it to be auctioned under the relevant rules provided that the decision for operational use or auction shall not be taken by an officer below the rank of Collector.</li> </ol>

### Export (entry of goods into the zone from tariff area)

Rule reference	Description
840(1)	Goods excluding petty items from the tariff area shall be admitted into the zone upon completion of export formalities which are observed for export to foreign countries.
840(2)	Goods declaration in respect of goods exported into the zone shall be presented to Customs authorities of the regulatory collectorate for processing and clearance accompanied by the documents showing details as required under the Act and the rules made thereunder.
840(3)	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 free zone as per Act, Ordinance and rules made thereunder.
840(4)	Petty items shall be admitted in the Free Zone under Rule 844.

Rule reference	Description
840(5)	<p>After clearance of export goods declaration filed by tariff area exporter, the Free Zone investor shall file corresponding goods declaration for import (import tariff) so that the goods are credited to the free zone investor:</p> <p>Provided that such import goods declaration filed by the investor shall be cleared immediately without any further customs formalities.</p>

### Export abroad (removal of goods from the free zone to abroad)

Rule reference	Description
841(1)	Any goods removed from a Free Zone for exportation to foreign countries shall be exported under the export procedure as laid down in the Act and the rules made thereunder.
841(2)	A goods declaration under this rule shall be presented to the Customs authorities for clearance along with documents showing such details as required under the Act and the rules made thereunder.
841(3)	All Customs formalities regarding clearance of goods shall be completed at the designated customs examination and assessment area for clearance of goods within the Free Zone.
841(4)	<p>In special circumstances, an investor may request for examination of goods at his business premises which may be allowed by the Collector for duly justified reasons.</p> <p>Provided that a post examination Pakistan Customs Container Sealing System (PCCSS) seal shall be applied to the container examined at the business premises and the container number and seal number shall be entered into the system.</p>

### Import

Rule reference	Description
842(1)	Any goods removed from a Free Zone for importation to tariff area shall be imported under the import procedure as laid down in the Act and the rules made thereunder.
842(2)	Removal of goods in the same state or output goods produced by industrial units in a Free Zone to tariff area shall be allowed on filing a goods declaration for home consumption by the tariff area importer subject to the Import Policy Order in force, applicable to imports from abroad, and payment of customs duties and other taxes levied on such imports.
842(3)	The goods produced in a Free Zone and removed to tariff area for home consumption shall be chargeable to customs duties and taxes in the state in which they enter the tariff area.
842(4)	<p>Wastages such as packing materials, empty drums, cartons etc shall be allowed removal from Free Zone to tariff area on payment of duties and taxes after filing of goods declaration;</p> <p>Provided that wastages and factory rejects, as per ratios approved in the analysis certificate, shall be allowed for removal to tariff area subject to the conditions, restrictions and limitations contained in the Import Policy Order for the time being in force on payment of duties and taxes after filing of goods declaration.</p>
842(5)	<p>In case produced wastages are of no commercial value, the same shall be allowed to be destroyed by an officer of Customs not below the rank of an Assistant Collector in such manner as may be prescribed by the Collector of Customs;</p> <p>Provided that a "goods declaration form for destructible waste" as devised by the regulatory collector on the pattern of goods declaration containing description, quantity, value and tariff headings, shall be filed by the investor and after approval of the appropriate officer, such wastages may be allowed to be dumped or destroyed at the specified place designated by the licensing authority for safe</p>



Rule reference	Description
	destruction.
842(6)	Tariff area importer shall file import goods declaration for home consumption after clearance of corresponding export goods declaration filed by the Free Zone investor (export tariff) so that the goods are debited from the Free Zone.

### Petty items

Rule 843 states that the petty items including construction material, food items etc for consumption within Free Zone may be allowed entry in the Free Zone on filing of petty items declaration in the CCS, without Form-E or filing a goods declaration. The petty items declaration form shall be devised by the regulatory collector on the pattern of goods declaration containing description, quantity, value and tariff heading of petty items. The regulatory collector shall also fix a value-based limit of the petty items that can be acquired by an investor, based on his annual turnover, investment and quantum of employment:

Provided that no refund or repayment of duty and taxes shall be allowed on such petty items.

### Analysis certificate for industrial units

Rule reference	Description
844(1)	The industrial units shall submit input-output ratios through a self-declared analysis certificate as per format set out in Appendix-1 showing the input-output ratio of imported goods vis-a-vis manufactured goods along with wastages. Such input to output ratios shall be declared initially at the time of registration with the registration authority for which the regulatory collectorate shall issue a unique system based unique user ID that would allow the CCS to debit the stock of imported goods against manufactured finished goods.
844(2)	In case input to output ratios are found abnormal, the regulatory collectorate may proceed to re-determine input to output ratios

Rule reference	Description
	after undertaking physical inspection of the manufacturing process keeping in view the industrial standard or may refer the matter to the 10CO or Engineering Development Board or an independent laboratory or authority to determine the input to output ratios along with wastages;  Provided that period for re-determination of input to output ratios shall not exceed thirty days.
844(3)	Analysis certificate shall be submitted separately for each finished item and approval of the regulatory collectorate shall be required for each finished product. A new analysis certificate shall be submitted in case any change occurs in the input to output ratio of any finished product.
844(4)	Analysis certificate shall not be required for every consignment or input goods if the finished item is the same for which Analysis Certificate has already been issued and there occurs no change in the input-output ratio for that finished item. However, a separate Analysis Certificate shall be required whenever there is a change of in the input to output ratio of any finished product.

### Sub-contracting for units of the tariff area

Rule reference	Description
845(1)	Subject to the approval of Collector, the investors licensed as industrial units in the free zone shall be allowed to provide sub-contracting or vendor services for units of the Tariff Area. The subcontracting shall be allowed only for partial processing, embellishment, decoration or further manufacturing. The licensed industrial units shall apply on the form as set out in Appendix-II to the regulatory collectorate. The duty and taxes shall be paid by the units of Tariff area units on value addition.
845(2)	Subject to the approval of regulatory collectorate, the industrial units operating in the tariff area shall also be allowed to provide sub-contracting or vendor services for industrial units of the Free Zone on such conditions, restrictions and limitations as may

Rule reference	Description
	be prescribed. The subcontracting shall be allowed only for partial processing, embellishment, or decoration. The subcontracting shall not be allowed without pre-determination of input-output ratios. The licensed industrial units shall apply on the form as set out in Appendix-III to the regulatory collectorate.
845(3)	The facility of sub-contracting shall be extended on submission of copy of work contract and after physical verification of the manufacturing facility and production capacity of the unit operating in the tariff area as per procedure specified in Appendix-IV which may be modified by the regulatory collectorate in a manner that secures the duty-free goods from any pilfering / replacement during the sub-contracting process. The duty and taxes involved on the outgoing goods from Free Zone for sub-contracting in the Tariff Area shall be secured through post dated cheque and indemnity bond as set out in Appendix-V subject to drawl of the samples of both the outgoing and incoming goods. The relevant securities shall be released after completion of the sub-contracting activity.
845(4)	The period of sub-contracting shall be determined by the Assistant or Deputy Collector of Customs, but such period shall not exceed three months, which shall be accounted for from the date of exit and entry of sub-contracted goods. An officer not below the rank of Additional Collector may allow extension of time up to another three months subject to submission of revalidated security for the extended period.

### Movement of goods for repair

Rule 846 states that the movement of machinery, equipment, apparatus, appliances, components, sub-components and parts out of Free Zone for repair may be allowed on submission of securities as per satisfaction of the regulatory collectorate on such conditions, restrictions and limitations as may be prescribed to ensure that any goods are not replaced or pilfered in the process.

### Record keeping

Rule 847 states that an investor or licensee shall maintain the records of all (as provided for in the rules) along with soft copies that allow for matching the goods that were entered into or left the Zone, after being subjected to the approved activity. The record, both hard/ soft copies shall be produced to customs for examination whenever required.

### Quarterly return

Rule 848 states that Concession holder, their operating companies, contractors and sub-contractors or the licensees or investors of the Free Zone shall file a quarterly return with the regulatory collectorate giving item-wise summary of all incoming and outgoing goods in the format as set out in Appendix-VI of these rules, except for industrial units which shall file a quarterly return in the format as set out in Appendix-VII of these rules. Such quarterly return shall be filed not later than 15th day of the following month after the closing date of the quarter.

Provided that in case of non-submission of quarterly return within prescribed time, the investor shall be liable to pay a system-based penalty and in case of non-submission of two consecutive quarterly returns, the user ID of the investor shall also be blocked as provided for in the Act or the Rules.

### Audit

Rule reference	Description
849(1)	The regulatory collectorate shall conduct audit of the concession holder, their operating companies, contractors and sub-contractors or the licensees or investors of the Free Zone, whenever necessary but at least once a year. The audit will examine all incoming and outgoing goods and services in the light of input to output ratios and any violation of these rules.
849(2)	If the concession holder, their operating companies, contractors and subcontractors or the licensees or investors of the Free Zone fail to give proper account of the goods

Rule reference	Description
	to the satisfaction of the regulatory collector, they shall pay on demand an amount equal to the duties and taxes leviable thereon and shall also be liable to penal action and payment of fine and penalties as provided for under the Act and rules.

### Destruction

Rule 850 states that any goods admitted to the Zone which are rendered unfit for further consumption whether produced in the course of manufacture of output goods or deterioration or damage caused by any reason beyond the control of the licensee may be allowed to be destroyed 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.

### Remission of duties

Rule 851 states that 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 investor;
- (ii) when the waste or refuse of the goods is destroyed in accordance with Rule 850; and
- (iii) when goods imported are bona fide samples for study, testing, exhibition or design purposes.

### Restriction on removal of goods from the zone

Rule 852 states that no goods shall be taken out from the Free Zone except as provided in these rules.

### Movement of goods to and from zone

Rule 853 states that removal and movement of all goods imported to or exported from Free Zone shall

be governed as per procedure laid down in Chapter XIV of the Rules, 2001 with necessary modifications as deemed appropriate by the regulatory Collector to ensure that any goods are not replaced or pilfered during transportation.

### Transfer of ownership

Rule 854 states that the transfer of ownership of goods within the Zone may be allowed on filing a goods sale declaration form for internal sale by the investors purchasing and selling such goods;

Provided that the investor selling such goods shall file goods sale declaration form for internal sale and the investor purchasing such goods shall file a goods sale declaration form for internal purchase. The goods declarations forms for internal sale and purchase shall be cleared immediately under green channel.

### Security of the zones

Rule reference	Description
855(1)	Zone shall be fenced and bound with a secure boundary wall and shall remain under twenty four hour customs surveillance / supervision. Suitable check posts shall be established to the satisfaction of the Collector of Customs. The Zone Authority shall fix CCTV infrastructure at all entry / exit points and also along the boundary wall. The camera feeds shall also be provided to the Customs for enforcement controls.
855(2)	All entry and exit points of the Free Zone shall be under the supervision of regulatory collectorate.
855(3)	The construction of the check posts and their maintenance shall be carried out by the Authority or concession holder in accordance with the layout plan approved by the Collector of Customs.
855(4)	The Collector of Customs may impose restrictions on means of access to a Free Zone and establish the hours of business. The Collector of Customs may keep the means of access to a Free Zone under permanent or intermittent supervision and make randomized checks not exceeding 5%

Rule reference	Description
	on the goods introduced into the Free Zone to ensure that no unauthorized goods or transport vehicles introduced.

### Role of Authority and concession holder under section 14A of the Act, 1969

Rule reference	Description
856(1)	The Authority, concession holder or its operating company managing and operating Free Zone shall be responsible for providing infrastructure for the smooth running of operations and implementation of these rules in the Free Zone including scanning equipment. They shall provide all facilities to Customs provided under section 14A of the Act, 1969.
856(2)	They shall provide goods movement and handling infrastructure and provide sufficient space for de-stuffing and storing of import and export goods, empty containers etc as provided for in Chapter XIV with suitable amendments. The goods shall be stacked index wise leaving enough space between the rows to facilitate inspection and examination of goods by Customs staff. A separate bounded area shall be ear-marked for examination which shall be adjacent to entry and exit gate.
856(3)	There shall be single entry and exit gate for the Free Zone. Customs offices and examination and assessment areas shall be adjacent to the entry and exit gates for clearance of incoming and outgoing goods;  Provided that regulatory collectorate may allow more entry and exit gates in special circumstances after ensuring that examination and assessment areas have been established adjacent to such gates for the clearance of goods.
856(4)	Residential and retail areas within the Free Zone shall be fully separated from the other areas of the Free Zone and special arrangements shall be made to the satisfaction of the Collector to ensure that duty / tax free goods are not pilfered in such areas.

### Access to Customs on premises within the Free Zone

Rule 857 states that Customs shall have the right to visit any premises within the Zone, call relevant record and take legal action in case of commission of any offense.

### Blocking, suspension and cancellation of user ID or the licensee

Rule reference	Description
858(1)	The registration authority may block the user ID of concession holder, operating company, contractor or sub-contractor, licensee or investor as provided for in section 155F of the Act, 1969.
858(2)	The regulatory collector may permanently cancel the user ID of any investor upon establishment of any offence under the Act, 1969 or rules made there under, after affording an opportunity of being heard besides any other action which may be taken under Ordinance. Thereafter, customs shall forward a copy of the order to proceed under the Ordinance including revocation of all relevant provisions for operations in the Zone.

### Cancellation of license

Rule 859 states that the licensing authority shall not cancel, suspend, revoke, amend or change in any manner the terms of license without prior NOC from the Customs. The NOC shall be issued after audit and upon verification that no recovery or duty / tax liability is outstanding against a licensee or investor.

### Violations

Rule 860 states that subject to the provisions of the Act and rules made thereunder, in case any violation of Act or rules or 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, trademarks or copy-rights, or relating to smuggling or illegal removal of goods the Authority, concession holder, licensing authority and the investor or licensee and their clearing agent, if any, the carrier, the shipping lines or their agent and terminal along with other concerned, as the case may be, shall be jointly or severally responsible for duty and taxes involved on such goods. They shall be liable to pay leviable duty and taxes on such goods in addition to fine and penalty and shall also be liable to any other action, which may be taken under the Act, or the rules.

### General provisions

Rule reference	Description
861(1)	The Authority, concession holder and its operating company shall be the custodian of import and export goods moving into and out of the Zone. They will receive containers and effect deliveries of import and export goods to respective investors after completion of Custom formalities and clearance of goods as prescribed under the Act and rules made there under.
861(2)	The Authority, concession holder and its operating company shall maintain an account of all incoming and out-going goods and services with relevant details to track whereabouts of any goods which shall be provided to customs whenever required.
861(3)	All goods shall be allowed entry or exit on authorized vehicles, which are duly registered with customs in the CCS;  Provided that the regulatory collectorate may devise the procedure for registration of vehicles in the Customs Computerized System with necessary modifications in Sub-Chapter II of Chapter XXI of the Rules, 2001.
861(4)	As long as CCS does not become fully operational or is suspended due to any reason, all the records and processes shall be maintained and managed under one Custom or manually, as the case may be.
861(5)	The rules and procedures prescribed under the Act like transshipment, transit, examination, assessment, auction, recovery,

Rule reference	Description
	etc. shall apply to all matters not specifically mentioned in these rules.

### Saving

Rule 862 states that imports and exports made to or from Gwadar Free Zone prior to the framing of these rules shall be deemed to have been made as if the same had been effected under these rules.

### Imports by Concession Holder and Operating Companies

Salient features of Chapter 2 are as under:

Rule reference	Description
863(1)	The concession holder, its operating companies and contractors/subcontractors may import materials and equipment (plant, machinery, appliances and accessories) exclusively for construction and operation of the terminals and the free zone area subject to filing a goods declaration to that effect;  Provided a designated officer of the Authority shall certify that imported materials equipment are the bona fide requirement of the terminals and the Free Zone area.  Provided further that the importer shall submit an account of import and consumption activities to regulatory collectorate on quarterly basis as per prescribed format set out at Appendix-VIII.
863(2)	Duty and tax free vehicles shall be allowed to be imported by the concession holder and its operating companies for construction, development and operations of Gwadar Port and Free Zone area under the regulatory mechanism. The regulatory mechanism for such vehicles, including the number and types importable, shall be devised by the Ministry of Ports and Shipping and FBR in consultation with the Provincial Government if so required, and shall be notified by the FBR.
863(3)	Plant, machinery, equipment and apparatus including capital goods imported shall be retained for a period of at least five years from the date of importation.  Provided further that the disposal of plant,

Rule reference	Description																		
	<p>machinery, equipment and apparatus before the expiration of five years shall be subject to following reduced rates of duty and taxes levied at the time of importation namely:</p> <table border="1"> <thead> <tr> <th>Sr. No.</th> <th>Duration period for disposal in tariff area</th> <th>Duty and Taxes</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>If sold or otherwise disposed of before the expiration of three years from the date of importation.</td> <td>Full</td> </tr> <tr> <td>2</td> <td>If sold or otherwise disposed of after three and before four years from the date of importation.</td> <td>50%</td> </tr> <tr> <td>3</td> <td>If sold or otherwise disposed of after four and before five years from the date of importation.</td> <td>25%</td> </tr> <tr> <td>4</td> <td>If sold or otherwise disposed of after five years from the date of importation.</td> <td>0%</td> </tr> </tbody> </table>	Sr. No.	Duration period for disposal in tariff area	Duty and Taxes	(1)	(2)	(3)	1	If sold or otherwise disposed of before the expiration of three years from the date of importation.	Full	2	If sold or otherwise disposed of after three and before four years from the date of importation.	50%	3	If sold or otherwise disposed of after four and before five years from the date of importation.	25%	4	If sold or otherwise disposed of after five years from the date of importation.	0%
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4	If sold or otherwise disposed of after five years from the date of importation.	0%																	
863(4)	Notwithstanding the conditions at sub-rule (9) above, plant and machinery imported under these rules may be surrendered at any time to the regulatory collectorate without payment of any customs duties and taxes for further disposal by the regulatory collectorate.																		
863(5)	<p>The duty / tax free vehicles shall be retained subject to following conditions namely:</p> <p>(a) life of vehicle shall be five years unless sooner it is damaged to the extent that it cannot be used;</p> <p>(b) for claiming replacement of any vehicle, the vehicle required to be replaced shall be surrendered to the regulatory collectorate free of cost; and</p> <p>(c) regulatory collectorate shall either use such surrendered vehicle for operational use or will place it for auction, provided that the decision for operational use or auction shall not be taken by an officer below the rank of Collector.</p>																		
863(6)	The concession holder, its operating companies and contractors / sub-contractors shall maintain the records of all incoming goods, consumption and outgoing goods, if any, with cross reference so that the same could be accounted for, which shall be produced to customs for examination whenever required.																		
863(7)	<p>The regulatory collectorate shall conduct audit of the concession holder, its operating companies and contractors or subcontractors whenever necessary but at least once a year;</p> <p>Provided that if the concession holder, its operating companies and contractors/subcontractors fail to give proper account of the goods to the satisfaction of the</p>																		

Rule reference	Description
	regulatory collector, they shall pay on demand an amount equal to the duties and taxes leviable thereon and shall also be liable to penal action and payment of fine and penalties as provided under the Act and rules.

### Import and Supply of Ship Bunker Oils for Gwadar Port

Salient features of Chapter 3 are as under:

Rule reference	Description
864(1)	<p>The Authority, concession holder or its operating company shall apply to the Collector for the grant of a warehousing license under section 12 of the Act, 1969 for the storage of ship bunker oils or POL products required solely for supplying fuels and lubricants to the incoming and outgoing vessels at the Gwadar port;</p> <p>Provided that ship bunker oils or POL products shall be supplied by the authorized oil marketing companies.</p>
864(2)	All goods imported for the purpose specified in rule (1) above shall be warehoused in a bonded area specially designated for the storage of such goods and will be dealt with in accordance with the provisions of the Act regarding warehoused goods.
864(3)	The regulatory collectorate shall devise the procedure for calibration of oil tanks, its sealing and de-sealing, checking of dips, receipt and withdrawal of oils, and other procedures for reporting and monitoring with necessary modifications in Chapter XV of Preventive Service Manual.
864(4)	The goods warehoused under rule (2) above shall not be allowed to be removed to the tariff area for home consumption except on payment of duties and taxes leviable under the Act and as per provisions of the prevalent Import and Export Policy Order.
864(5)	Supply of fuels and lubricants to the ships used in the port and its terminals shall be allowed on filing of goods declaration by the importer or his clearing agent without payment of duty and taxes:



Rule reference	Description										
	Provided that examination and quantification of fuels will be done through dip and/or electronic metering or through other method to the satisfaction of the Customs officer.										
864(6)	<p>The warehouse licensee shall inform regulatory Collector in writing before starting bunkering operation in the following prescribed manner:</p> <table border="1"> <thead> <tr> <th>Name / Number of the shore tank / offshore tank / Barge</th> <th>Total quantity available</th> <th>Quantity to be discharged</th> <th>Name of the Vessel bunkered</th> <th>Balance</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Name / Number of the shore tank / offshore tank / Barge	Total quantity available	Quantity to be discharged	Name of the Vessel bunkered	Balance					
Name / Number of the shore tank / offshore tank / Barge	Total quantity available	Quantity to be discharged	Name of the Vessel bunkered	Balance							
864(7)	The licensee and the importer on daily basis shall inform of the incoming and outgoing goods in the prescribed manner.										
864(8)	The licensee and the importer shall maintain the records of all incoming and outgoing goods with cross reference so that the same could be accounted for, which shall be produced to customs for examination whenever required.										
864(9)	<p>The regulatory collectorate shall conduct audit of the licensee and the importer whenever necessary but at least once a year:</p> <p>Provided that if the licensee and the importer fail to give proper account of the goods to the satisfaction of the regulatory collectorate, they shall pay on demand an amount equal to the duties and taxes leviable thereon and shall also be liable to penal action and payment of fine and penalties as provided under the Act and rules.</p>										

## Special Economic Zone Rules

Salient features of Chapter 4 are as under:

### Definitions

Rule 865 states that in these rules, unless there is anything repugnant in the subject or context, it defines the certain words and expressions as under:

Heading reference	Definition
Act	Means the Customs Act, 1969, the Federal Excise Act, 2035 Sales Tax Act, 1990, and Special Economic Zones Act, 2012;
Appendix	Means an appendix to this sub-chapter;
Authority	Means the Board of Approval or Special Economic Zones (SEZ) Authority established under the Special Economic Zone Act, 2012;
BOA	Means the Board of Approvals constituted under section 5 of the Special Economic Zone Act, 2012;
Collector of Customs	In relation to a Special Economic Zone, means the Collector of Customs, in whose jurisdiction such zone is established Customs;
Computerized System	Means the customs computerized system as defined in clause (ia) of section 2 of the Act, 1969;
Developer	Means an enterprise, which has entered into a development agreement with a Special Economic Zone (SEZ) Authority under the Special Economic Zone Act, 2012 (SEZ);
Enterprise	Means a person or company investing in a zone having a valid license by the developer or licensing authority; and duly registered as such in the Customs Computerized System;
License	Means a license issued to an enterprise by the licensing authority under the Special Economic Zone Act, 2012 (SEZ);
Licensee	Means a person, enterprise or firm to whom a license is granted by the licensing authority;
Licensing authority	Means any agency, department, or company authorized by SEZ Authority or BOA to develop, manage and operate Special Economic Zone as per terms of agreement under the Special Economic Zone Act, 2012 (SEZ);
Ordinance	Means the Income Tax Ordinance, 2001;
Plant and machinery or capital equipment	Means plant, machinery, apparatus accessories, or component part of machinery and equipment identifiable for use in or with machinery required for relevant economic activities and machinery includes machinery and equipment of any description, such as is used in industrial process, manufacture, production or processing of other goods and rendering services, except the goods that are consumed in the manufacturing, production or processing of goods or provision of services;

Heading reference	Definition
Registration authority	Means an officer of customs who is authorized to issue a unique user ID to a licensee for conducting operations through Customs Computerized System;
SEZ Authorities	Means the Provincial SEZ Authorities established under section 10 of the Special Economic Zone Act, 2012;
Special Economic Zone or (SEZ)	Means a geographically defined and delimited area which has been approved and notified by the Board of Approval;
Zone enterprise	Means an enterprise admitted into a SEZ by a developer.

Rule 865(2) states that all other words and expressions used, but not defined herein, shall have the same meanings as are assigned thereto in the Acts.

### Registration to operate under Customs Computerized System

Rule reference	Description
866(1)	The licensee of Zone shall apply for a user ID to the registration authority after acquisition of a valid license from the licensing authority.
866(2)	The business facility of a licensee including manufacturing areas and stores shall be verified by the Customs and upon such verification, licensee shall be issued a user ID by the registering authority to start operations through Customs Computerized Systems on the basis of items allowed under respective tariff headings;  Provided that regulatory collectorate may devise the procedure for registration with necessary modifications in Sub-Chapter II of Chapter XXI of the Rules, 2001 if required.
866(3)	Upon any violation under the Act or these rules, the registration authority may block the user ID of an enterprise.
866(4)	The registration authority upon establishment of any offence under the Act or relevant rules may cancel the user ID, after issuance of show cause notice, besides any other action which may be taken under the Act.

### Exemption and import of goods for Special Economic Zone

Rule reference	Description
867(1)	Plant and machinery or capital equipment, except the items listed under Chapter 87 of the Pakistan Customs Tariff, shall be exempt from duty and taxes for setting up of a Special Economic Zone by zone developer or for the establishment of enterprise within a Special Economic Zone;  Provided that such exemption shall be allowed on one time basis;  Provided further that the goods on which tax exemption has been availed shall be solely used within the limits of a Special Economic Zone;  Provided also that no exemption shall be allowed to an enterprise which does not hold a valid license issued by the developer of a Special Economic Zone or which is not registered under the Customs Computerized System through a unique user ID.
867(2)	The location and geographical limits of a Special Economic Zone shall be notified by the Board of Approval.
867(3)	In case of partial shipments, the importer shall, at the time of arrival of first partial shipment, furnish complete details of the plant and machinery or capital equipment by furnishing complete requirement and the Chief Executive, or the person next in hierarchy duly authorized by the Chief Executive shall communicate in the prescribed manner and format as per Appendix-IX that the goods are company's bona-fide requirement and BOI shall certify the same.
867(4)	An enterprise shall be allowed to import plant and machinery or capital equipment through partial shipments provided that total period of import shall not exceed twenty months from the date of first import.
867(5)	A goods declaration in respect of plant and machinery or capital equipment imported for a Special Economic Zone along with other documents showing details of the goods as required under the Act and the rules made there under shall be presented to the

Rule reference	Description
	Customs authorities for clearance.
867(6)	Capital goods imported into a Special Economic Zone shall be examined and assessed in accordance with the provisions and procedures of the Act and rules made there under.

### Retention Period

Rule 868(1) states that plant and machinery or capital equipment on which exemption has been availed, shall be retained for a period of at least five years from the date of importation and shall not be sold or otherwise disposed off without prior approval of an officer not below the rank of Assistant Collector of Customs having jurisdiction of Special Economic Zone;

Provided further that the disposal of plant and machinery or capital equipment before the expiration of five years, shall be subject to following reduced rates of duty and taxes levied at the time of importation, namely:

Sr. No.	Duration period for disposal in tariff area	Duty and Taxes
(1)	(2)	(3)
1	If sold or otherwise disposed of before the expiration of three years from the date of importation.	Full
2	If sold or otherwise disposed of after three and before four years from the date of importation.	50%
3	If sold or otherwise disposed of after four and before five years from the date of importation.	25%
4	If sold or otherwise disposed of after five years from the date of importation.	0%

Rule 868(2) states that the Plant and machinery or capital equipment shall be allowed to be transferred to other licensed enterprises operating in a Special Economic Zone with prior approval of the Collector.

### Annual survey

Rule reference	Description
869(1)	The Assistant or Deputy Collector of Customs shall conduct annual survey of the enterprises established in a SEZ to verify availability of plant and machinery or capital equipment on which exemption has been availed.
869(2)	If any enterprises fails to give proper account of the plant and machinery or capital equipment to the satisfaction of the Assistant or Deputy Collector of Customs, the enterprises shall pay on demand an amount equal to the duty and taxes leviable at the time of import, and shall also be liable to pay penalties imposed under the Act and the rules made there under.

### Facilities for customs operations

Rule reference	Description
870(1)	All customs formalities shall be completed within the Customs-station located in a Special Economic Zone through one window operation which will operate on 24x7 basis.
870(2)	All goods imported from abroad shall be transported to the SEZ in accordance with rules notified under Chapter XIV of the Rules, 2001 and will be examined, assessed and cleared within a Special Economic Zone in the customs station and bonded area earmarked for that purpose in accordance with and Act and rules made thereunder.
870(3)	BOI or the developer authorized by it to manage a Special Economic Zone shall be responsible to provide space and facilities in a Special Economic Zone for establishing customs-house with assessment and examination areas for smooth functioning of customs the operations as provided under section 14A of the Act, 1969.
870(4)	Each Special Economic Zone shall be a delimited area with well-defined boundary limits and shall have proper customs-house and ample space and facilities for examinations including scanners and cargo handling. The location of the customs house and examination area within a SEZ shall be in accordance with the layout plan approved by

Rule reference	Description
	the Collector of Customs.

**A list of appendixes under this S.R.O is as follows:**

Appendix	Rule reference	Description
I	844(1)	Analysis Certificate.
II	845(1)	Application for permission of sub-contracting at Gwadar Free Zone.
III	845(2)	Application for permission of sub-contracting in tariff area.
IV	845(3)	Procedure of transfer of goods from Gwadar Free Zone to tariff area for partial processing.
V	845(3)	On appropriate non judicial stamped paper indemnity bond.
VI/A	848	GD-Wise Details - Incoming Goods - Outgoing Goods.
VI/B	848	Item-Wise Summary for the Month - Incoming goods, consumption and outgoing goods.
VII/A	848	Quarterly return for Industrial unit.
VII/B	848	GD Wise Details - Outgoing goods: finished Goods.
VII/C	848	GD Wise Details - Outgoing goods Factory Rejects.
VII/D	848	GD Wise Details - Outgoing goods: Wastages.

Appendix	Rule reference	Description
VIII/A	863	GD Wise Details – Incoming Goods outgoing Goods.
VIII/B	863	Item Wise Summary for the Quarter - Incoming Goods, consumption and outgoing goods.
IX	867(3)	Details of goods to be filled by the Regulatory authority.

### Imports and Exports at Border Customs Station

FBR vide S.R.O. 267(1)/2021 Dated 26 February 2021 has substituted Sub-Chapter XVI in Chapter XXI in the Rules, 2001 previously published vide S.R.O 103(1)/2021 dated 25 January 2021.

### Scope

Rule 556F states that the provisions of this sub-chapter shall apply to goods being imported or exported at Border Customs Station.

### Definitions

Rule 556G states that in this sub-chapter unless there is anything repugnant in the subject or content:

Heading reference	Definition
IGM	Means the import general manifest, a system based uniquely numbered electronic document generated on daily basis at border stations to record import manifests delivered by inbound vehicles carrying import cargo into Pakistan on a particular date against unique Index or BL number;
EGM	Means the export general manifest, a system based uniquely numbered electronic

Heading reference	Definition
	document generate if on daily basis at border stations to record export manifests delivered by outbound vehicles carrying export cargo out of Pakistan on a particular date against unique Index or BL number;
Import manifest	Means the import manifest to be delivered under section 44 of the Act, 1969 by the person-in-charge of the vehicle carrying imported goods, in the form as provided in the Appendix-A to these rules;
Export manifest	Means the export manifest to be delivered under clause (a) of section 54 of the Act, 1969 by the person-in-charge of the vehicle carrying exported goods, in the form as provided in the Appendix-B to these rules;
Cross border officer	Means an officer of Customs who shall verify in the system that the goods have been physically exported;
Gate-in-officer	Means the officer of Customs who shall be responsible for processing electronic gate-in of the cargo and vehicle in the system;
Gate-out-officer	Means an officer of Customs who shall allow, in the system, the vehicle and goods to exit the terminal; and
Terminal officer	Means the authorized officer of terminal operator, responsible for receiving the import manifest from the person-in-charge of the vehicle carrying import cargo at the time of its arrival at border station and in case of vehicle carrying exports cargo, responsible for its gate-exit from the terminal for cross border.

Appendix	Rule reference	Description
A	556G(c)	Import manifest for vehicle carrying import cargo for border station.
B	556G(d)	Export Manifest for Vehicle carrying Import Cargo for Border Station.

### Data entry of import manifest at the time of terminal gate-entry

Rule reference	Description
556H(1)	The person-in-charge of the vehicle carrying imported goods on arrival into Pakistan shall deliver the import manifest in the form as prescribed in these rules to gate-in-officer. On receipt of import manifest, the gate-in-officer shall enter the data of import manifest against the relevant IGM.
556H(2)	Copies of the import manifest shall also be given to the representative of Frontier Corps or Pakistan Rangers and the terminal operator at the zero-line, wherein a terminal operator is functioning.
556I	After recording of import manifest information, the gate-in-officer shall process gate-in of the vehicle and goods in the system on real time basis.

### Filing of import goods declaration

Rule 556J states that subsequently the importer or his authorized representative shall file goods declaration against the index number already generated in the system for prescribed customs processing.

### Release of import cargo

Rule 556K states that after completion of customs processing of goods declaration including payment of leviable duty and taxes and on receiving authorization from the Customs Computerized System (CCS), the terminal officer shall electronically assign vehicle and cargo to the Gate-out-officer for electronic gate-out in the system.

### Processing of gate-out

Rule 556L states that after receiving the authorization in the CCS, the gate-out-office shall record gate-out event in the system.

### Exports Filing of export goods declaration

Rule 556M states that the exporter or his authorized representative shall file export goods declaration against the vehicle and goods meant for exports, before the vehicle enters the border custom station.

### Processing of gate-in

Rule 556N states that after filing of export goods declaration by exporter or his authorized representative, the information shall be verified by the gate-in-officer. The gate-in-officer shall record gate-in event in the system.

### Processing of GD and out-of-charge

Rule 556O states that the after completion of processing, the GD will be out-of-charged and a message will be sent to the terminal operator. After receiving message from the CCS, the terminal officer shall assign the vehicle and cargo to the cross-border officer for electronic cross-border in the system.

### Processing of cross border and export confirmation

Rule 556P states that the cross border officer shall record the confirmation of export in the system, after physically verifying export cargo at the terminal/station exit gate and shall generate system based three copies of "cross-border authorization" to be collected at the zero-line by the officials of Customs, Frontier Corps or Pakistan Rangers and terminal operator respectively, to ensure cross border of the vehicle and cargo.

### Amendment in manifest

Rule 556Q states that after filing of IGM or EGM no amendment shall be allowed. In case of any human error, the rectification shall be allowed with the approval of an officer not below the rank of Additional Collector of the concerned MCC (Appraisalment & Facilitation).

### Import and export of cargo

Rule 556R states that the procedure provided in the sub-chapter for import, export and other customs processes shall mutatis mutandis apply herein:

Provided that in case any land customs station does not possess complete infrastructure, facilities or any required components for implementing all provisions relating to CCS, the Collector may order such modification in any provision as may be deemed necessary under intimation to the Board, till such time all required facilities and components become available.

### Reconciliation of all Incoming and outgoing vehicles

Rule reference	Description
556S(1)	Every day in the morning, Customs, Frontier corps or Pakistan Rangers and terminal operator shall reconcile all the import manifests of the incoming vehicles of the previous day with a system generated list that GDs have been filed for all incoming vehicles as per Appendix-C. In case, GD is not filed within forty-eight hours of the arrival of the vehicle, the reasons may be ascertained by the Customs for late filing of GD including verification of location of the vehicle inside the custom station or terminal.
556S(2)	At the end of the day, all cross-border authorizations collected by customs authorities as well by Frontier Corps or Pakistan Rangers and terminal operator shall be reconciled to ensure that all the requisite transport units which were issued gate-passes have crossed the border as per Appendix-D.
556S(3)	The daily imports and exports statements reconciled jointly shall be countersigned by the concerned Assistant/Deputy Collector, in charge of the entry or exit gates. While, the Directorate of Transit Trade shall conduct the reconciliation of transit cargo and empty containers as per mechanism already given under the rules.
556S(4)	In case of any discrepancy, the in charge of custom station will initiate action under the



Rule reference	Description
	relevant provision of the Act, 1969.
556S(5)	A weekly summary of reconciliation shall be forwarded to the respective Collector/Director to apprise them updated.
556S(6)	All concerned authorities i.e., Customs, Frontier Corps or Pakistan Rangers and terminal operator shall keep the original record of import manifests and cross-border authorizations for a period of five years and to made available if required by Custom authorities.

Appendix	Rule reference	Description
C	556S(1)	Daily reconciliation statement of incoming vehicles for customs station.
D	556S(2)	Daily reconciliation statement of export vehicles for customs station.

### Further amendments made in the Rules, 2001

FBR vide S.R.O. 294(1)/2021 dated 05 March 2021 has inserted a new sub clause (ii) "Yaro Customs Check Post (between Quetta and Chaman)" by deleting exiting sub clause (ii) in Chapter XXV, in Sub-Chapter VII, in rule 631, in clause (b) by making amendment in the Rules, 2001 previously published vide S.R.O 82(1)/2021 dated 19 January 2021.

FBR Vide S.R.O. 320(1) 2021 dated 16 March 2021 has inserted a new entry (1) "PVC gloves (knit wrist style) not less than 136 gm" by deleting exiting entry (I) in Schedule VII, in column (2) by making amendment in the Rules, 2001 previously published vide No. S.R.O. 212(1)/2009 dated 05 March 2009.

### Further amendments in Export Oriented Units and Small and Medium Enterprises Rules, 2008

FBR vide S.R.O. 372 (1)/2021 dated 24 March 2021 has added following proviso in rule 6 by making amendment in the Export Oriented Units and Small and Medium Enterprises Rules, 2008 previously published vide S.R.O 181(1)/2021 dated 10 February 2021, namely

"Provided that the Risk Management System of WeBOC may select the application of a licensee of an export oriented unit, on the basis of selectivity criteria, for automatic renewal for the period of one year. Such applications shall be subjected to post approval verification by the respective Collectorate.

FBR vide S.R.O. 378(0)/2021 dated 29 March 2021 has made the following amendments in the Rules, 2001 previously published vide S.R.O. 263(1)/2021 dated 23 February 2021 which is as under

In the aforesaid Rules after the words "airport operators" the expression "airlines custodians or" has been inserted in clause (b) of rule 741 of Chapter XXXII; and after the word "warehouses" the expression "authorized couriers, ground handling agents" have been inserted.

In the aforesaid Rules for the expression "exporters, importers, logistic providers such as carriers, airlines, freight forwarders, etc., custodians or terminal operators, Customs House Agents and Warehouse Owners, port operators, authorized couriers, stevedores etc.", the expression "manufacturers, importers, exporters, customs house clearing agents, brokers, shipping lines, carriers, consolidators, intermediaries, ports operators, airports operators, airlines, custodians or terminal operators, stevedores, integrated operators, warehouses, authorized couriers, ground handling agents, freight forwarders and logistics service providers" has been substituted in clause (a) of sub-rule (2) in rule 744; and after the word "electronically" the words "to the extent deemed necessary by the regulatory Collector" have been inserted in clause (c) of sub rule (4); and a new sub rule(1) has been inserted in rule 749 by re-

numbering existing sub-rule (1) as sub-rule (2) namely;

“All port authorities or terminal operators shall provide in accordance with applicable law such suitable facilities and arrangements for AEO certificate holders as directed by the Regulatory Collector”.

A new clause (k) has been added in sub-rule (2) re-numbered as aforesaid namely;

“Facility of deferred payment of duty and taxes will be provided in such manner that all duty and taxes payable in a month shall be paid within that month by the last day of the month in which the clearance was made, otherwise AEO holder shall pay surcharge at the rate of 3% plus K.IBOR from date of clearance of goods and shall be liable for action deemed appropriate by the regulatory Collector under the applicable law, which may include the suspension or revocation of the AEO status

### Customs Rulings

As per various rulings issued during the quarter ended 31 March 2021, the following minimum valuations have been prescribed for the below mentioned items:

Sr. No.	Valuation ruling no.	Date of issue	Description	Origin	Customs Value (C&F) USD/Unit
1	1506	04 January 2021	Iron or Steel wool / Pot Scourer	All	1.06 to 1.60/Kg
2	1507	04 January 2021	Tractor Parts	China / All Origin / Turkey	1.80 to 2.10/Kg
3	1509	27 January 2021	Artificial Imitation Jewelry	China / Other Origins	3.85 to 27.35/Kg
4	1510	08 February 2021	Knob & Handle Door Lock	All Origin	2.54 to 8.52/Kg
5	1511	08 February	Snacks/Chips made of	All Origin	4.52 to 6.75/Kg

Sr. No.	Valuation ruling no.	Date of issue	Description	Origin	Customs Value (C&F) USD/Unit
		2021	Corn Powder		
6	1512	08 February 2021	Hook and Loop	All Origin	4.33 to 5.67/Kg
7	1513	09 February 2021	Metallic Yarn	China/UAE/Japan/Others	4.00 to 8.00/Kg
8	1514	09 February 2021	Dry Battery Cells	China/Other Origins	0.024 to 0.729/Kg
9	1515	16 February 2021	Non-Woven Poly Propylene Spun Bond Fabric	China/Malaysia/Others	2.00 to 2.75/Kg
10	1516	18 February 2021	Food Supplements	All Origin	2.95 to 3.66/Kg
11	1517	25 February 2021	Iron & Steel Remelttable Scrap, Shredded Scrap, HMS Scrap, Press Bundle Scrap etc.	All Origin	USD 660 & price published in LMB
12	1518	01 March 2021	Dyes/ppts	China	1.39 to 3.77/Kg
13	1519	01 March 2021	Old and Used Computer System, laptops, printers and its auxiliaries and accessories	All Origin	2 to 300/Piece
14	1520	02 March 2021	Iron and Steel Drawer, Lock, Door Closer, Hinges and Drawer	China/Other Origins	3.68 to 7.75/Kg

Sr. No.	Valuation ruling no.	Date of issue	Description	Origin	Customs Value (C&F) USD/Unit
			Slider (Low End Brand)		
15	1521	09 March 2021	Palm Fatty Acid, Distillate, Palm Acid Oil, Mixture of Fatty Acids, Residue of Fatty Substance, Indelible Animal or Vegetable Oil, Soap and Gum Stock	Malaysia/Indonesia/All Origins	Reuter's price + 40/MT on account of freight
16	1522	11 March 2021	Inorganic Chrome Pigments	China/Other Origins	3.00 to 4.50/Kg
17	1523	25 March 2021	Computer Cables	China/Other Origins	2.81 to 5.92/Kg
18	1524	26 March 2021	Zipper (low end brands) in cut to size and rolls	China/Vietnam/Hong Kong/Korea/Taiwan/Indonesia/Thailand/Other Origins	2.52 to 5.89/Kg
19	1525	26 March 2021	Uncoated Decorative Base Paper for Printing	China/Others	1.09 to 1.50/Kg
20	1526	29 March 2021	Non-Alloy Steel Strip	China/Taiwan/Korea/Europe/USA	1.125 to 2.02/Kg
21	1527	29 March 2021	Polyester Filament Yarn	All Origins	Certain values

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