

**CUSTOMS ACT, 1969**

<b>SECTION</b>	<b>PRESENT POSITION AS ON 30<sup>TH</sup> JUNE, 2011</b>	<b>PROPOSED AMENDMENT THROUGH FINANCE BILL, 2011</b>
<b>15(c)</b>	<p><b>Prohibition</b></p> <p>goods having applied thereto a counterfeit trade mark within the meaning of the Pakistan Penal Code, 1860 (Act XLV of 1860), or a false trade description within the meaning of the Copyright Ordinance, 1962 (XXXIV of 1962), the Registered Layout-Designs of Integrated Circuits Ordinance, 2000 (XLIX of 2000), the Registered Designs Ordinance, 2000 (XLV of 2000), the Patents Ordinance, 2000 (LXI of 2000), and the Trade Marks Ordinance, 2001 (XIX of 2001), or goods imported or exported in contravention of the provisions of section 32.</p>	<p><i>It is proposed to omit sentence "or goods imported or exported in contravention of the provisions of section 32", meaning thereby, goods in contravention of the provision of Section 32 is not out of ambit of Section 15.</i></p>

<p>21(c)</p>	<p><b>Power to deliver certain goods with-out payment of duty and to repay duty on certain good.</b></p> <p>the repayment in whole or in part of the customs-duties paid on the importation of any goods which have been used in the production, manufacture, processing, repair or refitting in Pakistan of goods meant for exportation, or for supply to industrial units, projects, institutions, agencies and organizations, entitled to import the same at concessionary rates</p>	<p><i>Supply against international tenders has also been included for facility under this Section</i></p>
<p>22</p>	<p><b>Re-importation of goods produced or manufactured in Pakistan</b></p> <p>Provided if such goods have been imported within one year of their exportation and have been consigned to the person in whose account they were exported and have not undergone any processing since their exportation], the appropriate officer not below the rank of Assistant Collector or Deputy Collector of Customs may admit the goods.</p>	<p><i>It is proposed to omit the word Deputy Collector, meaning thereby the power of exercise not below the rank of an Assistant Collector.</i></p>

<p style="text-align: center;"><b>32 (3A)</b></p>	<p><b>[False] statement, error, etc</b></p> <p>Notwithstanding anything contained in sub-section (3), where any duty or charge has not been levied or has been short-levied or has been erroneously refunded and this is discovered as a result of an audit or examination of an importer's accounts or by any means other than an examination of the documents provided by the importer at the time the goods were imported, the person liable to pay any amount on that account shall be served with a notice within three years of the relevant date requiring him to show cause why he should not pay the amount specified in the notice.</p>	<p><i>It is proposed to enhance time period to serve notice under this Section from 3 (three) years to 5 (five) years.</i></p>
<p style="text-align: center;"><b>33(3)</b></p>	<p><b>Refund to be claimed within 84[one year].-</b></p>	<p><i>New sub-section (3) has been proposed to insert namely:</i></p> <p>In the case where refund has become due in consequence of any decision or judgment by any appropriate officer of Customs or the Board or the Appellate Tribunal or the Court, the said period of one year shall be reckoned from the date of such decision or judgment, as the case may be.</p>

34	<p><b>Power to give credit for, and keep account-current of duties and charges.-</b></p> <p>An officer of customs, not below the rank of 85[Assistant Collector or Deputy Collector] of customs may, in the case of any mercantile firm or public body, if he so thinks fit, instead of requiring payment of customs duties or charges as and when they become due, keep with such firm or body an account-current of such duties and charges, which account shall be settled at intervals of not exceeding one month, and such firm or body shall make a deposit or furnish a security sufficient in the opinion of that officer to cover the amount which may at any time be payable by it in respect of such duties or charges.</p>	<p><i>It is proposed to omit the word Deputy Collector, meaning thereby the power of exercise not below the rank of an Assistant Collector.</i></p>
96	<p>Payment of rent and warehouse dues.- (1) If goods be lodged in a public warehouse, the owner shall 9[unless exempted by an order of the Collector or an officer not below the rank of Assistant Collector or Deputy Collector], authorized by him, pay monthly rent and warehouse-dues at such rates as the Collector of Customs may fix.</p>	<p><i>It is proposed to omit the word Deputy Collector, meaning thereby the power of exercise not below the rank of an Assistant Collector.</i></p>

129A	Non existent	<p><b>Levy of transit fee.-</b></p> <p>A transit fee may be levied on any goods or class of goods in transit across Pakistan to a foreign territory at such rates as the Board may, by notification in the official Gazette, prescribe.</p> <p><i>It worth mentioning that under Section 129, goods were allowed to be transited without payment of duties, now after insertion of Section 129A, the Board has acquired power to levy “fee” on goods in transit across Pakistan to a foreign territory at such rates notified in the official gazette.</i></p>
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## NOTIFICATIONS

The following SROs have been notified dated: June 4, 2011.

<i><b>SRO</b></i>	<i><b>Brief</b></i>																																
475(I)/2001	Through this SRO, the SRO 565(I)/2006, has been amended whereby exemption from duty on various items have been listed.																																
476(I)/2001	Exemption on Custom Duty as per SRO 561(I)/2006 mainly on active pharmaceutical ingredients has been substituted.																																
477(I)/2011	SRO 575(I)/2006, dated: 05.06.2006, has been amended.																																
478(I)/2011	SRO 678(I)/2004, dated: 07.08.2004, has been amended, whereby letters, semicolons and commas “except X-mass trees, well head and integral components and parts thereof which shall be exempted from so much of the customs duty as is in excess of fifteen per cent ad valorem; imported by E&P Companies their contractors, sub-contractors and service companies” shall be omitted.																																
479(I)/2011	<p>Regulatory duty has been imposed on the items mentioned below:</p> <table><tr><th><b>S.NO.</b></th><th><b>PCT CODE</b></th><th><b>DESCRIPTION</b></th><th><b>RATE OF REGULATORY DUTY</b></th></tr><tr><th>(1)</th><th>(2)</th><th>(3)</th><th>(4)</th></tr><tr><td>1.</td><td>0802.9010</td><td>Betel Nuts</td><td>10% ad valorem</td></tr><tr><td>2.</td><td>1005.9000</td><td>Maize If imported from India</td><td>25% ad valorem</td></tr><tr><td>3.</td><td>2402.1000</td><td>Cigars, cheroots and cigarillos, containing tobacco</td><td>15% ad valorem</td></tr><tr><td>4.</td><td>2402.2000</td><td>Cigarettes containing tobacco</td><td>15% ad valorem</td></tr><tr><td>5.</td><td>2402.9000</td><td>Other</td><td>15% ad valorem</td></tr><tr><td>6.</td><td>2403.1000</td><td>Smoking tobacco, whether or not containing tobacco substitutes</td><td>15% ad valorem</td></tr></table>	<b>S.NO.</b>	<b>PCT CODE</b>	<b>DESCRIPTION</b>	<b>RATE OF REGULATORY DUTY</b>	(1)	(2)	(3)	(4)	1.	0802.9010	Betel Nuts	10% ad valorem	2.	1005.9000	Maize If imported from India	25% ad valorem	3.	2402.1000	Cigars, cheroots and cigarillos, containing tobacco	15% ad valorem	4.	2402.2000	Cigarettes containing tobacco	15% ad valorem	5.	2402.9000	Other	15% ad valorem	6.	2403.1000	Smoking tobacco, whether or not containing tobacco substitutes	15% ad valorem
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		in any proportion	
7.	2403.9100	Homogenised" or "re-constituted" tobacco	15% ad valorem
8.	2403.9910	Tobacco for chewing	15% ad valorem
9.	2403.9990	Other	15% ad valorem
10.	6907.1000	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	15% ad valorem
11.	6907.9000	Other	15% ad valorem
12.	6908.1000	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	15% ad valorem
13.	6908.9010	Tiles	15% ad valorem
14.	6908.9090	Other	15% ad valorem
15.	6910.1010	Wash basin	15% ad valorem
16.	6910.1020	Bath tubs ceramic	15% ad valorem
17.	6910.1030	Bidets ceramic	15% ad valorem
18.	6910.1040	Cisterns ceramics	15% ad valorem
19.	6910.1050	Sink ceramic	15% ad valorem
20.	6910.1060	Toilet ceramic	15% ad valorem

21.	6910.1070	Urinals ceramic	15% ad valorem
22.	6910.1080	Water loiset pans	15% ad valorem
23.	6910.1090	Other	15% ad valorem
24.	6910.9000	Other	15% ad valorem
25.	6911.1010	Dinner sets	15% ad valorem
26.	6911.1020	Dishes	15% ad valorem
27.	6911.1030	Plates	15% ad valorem
28.	6911.1040	Tea cups and saucers	15% ad valorem
29.	6911.1090	Other	15% ad valorem
30.	6911.9000	Other	15% ad valorem
31.	6912.0010	Tableware and kitchenware	15% ad valorem
32.	6912.0090	Other	15% ad valorem
33.	6913.1000	Of porcelain or china	15% ad valorem
34.	6913.9000	Other	15% ad valorem
35.	6914.1000	Of porcelain or china	15% ad valorem
36.	6914.9000	Other	15% ad valorem
37.	8703.2329	Cars and Jeeps 1801 cc to 3000 cc (except electric hybrids)	15% ad valorem
38.	8703.2490	Cars and Jeeps above 3000 cc (except electric hybrids)	15% ad valorem
39.	8703.3229	Cars and Jeeps above 2000 cc (except electric hybrids)	15% ad valorem



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40.	8903.3390	Cars and Jeeps above 2500 cc (except electric hybrids)	15% ad valorem
41.	8703.9000	Other (except electric hybrids)	15% ad valorem
42.	9302.0092	Pistols, single barrel, semiautomatic or otherwise	15% ad valorem
43.	9302.0093	Pistol, multiple barrel	15% ad valorem
44.	9302.0099	Other	15% ad valorem
45.	9303.1000	Muzzle loading firearms	15% ad valorem
46.	9303.2011	Pump action	15% ad valorem
47.	9303.2012	Semiautomatic	15% ad valorem
48.	9303.2019	Other	15% ad valorem
49.	9303.2020	Shotguns, multiple barrel, including combination guns	15% ad valorem
50.	9303.2090	Other	15% ad valorem
51.	9303.3010	Single shot	15% ad valorem
52.	9303.3020	Semiautomatic	15% ad valorem
53.	9303.9000	Other	15% ad valorem
54.	9304.0000	Other	15% ad valorem
55.	9306.2100	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07	15% ad valorem
56.	9306.2900	Cartridges	15% ad valorem

	57.	9306.2900	Other	15% ad valorem
	58.	9306.3010	Cartridges for riveting or similar tools or for captive bolt human killers and parts thereof	20% ad valorem
	59.	9306.3090	Other	15% ad valorem
	60.	9306.9000	Other	20% ad valorem