

Section	Subsection	Clause	The Finance (Supplementary) Act, 2021 - dated 17-01-2022 NEW / inserted Omitted and deleted substituted

Amendments of Customs Act, 1969 (IV of 1969)

In the Customs Act, 1969 (IV of 1969), the following further amendments shall be made, namely:-

25A			Power to determine the customs value
	(1)		Notwithstanding the provisions contained in section 25, the Collector of Customs on his own motion or the Director of Customs Valuation on his own motion or] on a reference made to him by any person or an officer of Customs, may determine the customs value of any goods or category of goods imported into or exported out of Pakistan, after following the methods laid down in section 25, whichever is applicable: Provided that notwithstanding anything contained in any provision of this Act and any decision or judgment of any forum, authority or court, while determining the customs value under this section, the Director may incorporate values from internationally acclaimed publications, periodicals, bulletins or official websites of manufacturers or indenters of such goods.
25D			Review of the value determined.—
			Notwithstanding the provision contained in section 25A, the Director General Valuation may on his own motion or in pursuance to a review petition made to him within thirty days from the date of determination by any person or an officer of Customs may rescind or determine the value afresh: Provided that the proceedings so initiated shall be completed within sixty days of the filing of the review petition or initiation of proceedings as the case may be. 2nd Proviso omitted
80			Checking of goods declaration by the Customs.-
	(3)		If during the checking of goods declaration Notwithstanding anything contained in this Act if during the checking of goods declaration or within three years of its clearance under sub-section (1) of section 83, it is found that any statement in such declaration or document or any information so furnished is not correct in respect of any matter relating to the assessment, the goods shall, without prejudice to any other action which may be taken under this Act, be reassessed to duty, taxes and other charges levied thereon: Provided that in case of reassessment, a notice shall be served to the importer through Customs Computerized System and opportunity of hearing shall be provided, if he so desires.

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¹ 81			Provisional determination of liability.-
	(1)		Where it is not possible for an officer of Customs during the checking of the goods declaration to satisfy himself of the correctness of the assessment of the goods made under section 79 or 131, for reasons that the goods require chemical or other test or a further inquiry, an officer, not below the rank of Assistant Collector of Customs, may order that the duty, taxes and other charges payable on such goods, be determined provisionally: Provided that the importer, save in the case of goods entered for warehousing, pays such additional amount on the basis of provisional assessment or furnishes bank guarantee or pay order of a scheduled bank along with an indemnity bond for the payment thereof as the said officer deems sufficient to meet the likely differential between the final determination of duty, taxes and other charges over the amount determined provisionally: Provided further that there shall be no provisional assessment under this section if no differential amount of duty and taxes and other charges is paid or secured against bank guarantee or pay order.
194A			Appeals to the Appellate Tribunal.-
	(1)		Any person or an officer of Customs aggrieved by any of the following orders may appeal to the Appellate Tribunal against such orders:-
		(f)	an order passed in revision by the Director-General Customs Valuation under section 25D, provided that such appeal shall be heard by a special bench consisting of one technical member and one judicial member:"; and
² 196			Reference to High Court.
	(1)		Within ninety days of the date on which the aggrieved person or Collector or Director of Intelligence and Investigation , or Director of Valuation, as the case may be, was served with order of the Appellate Tribunal under sub-section (3) of section 194B, the aggrieved person or any officer of Customs not below the rank of an Deputy Collector or Deputy Director, authorized by the Collector or Director in writing, may prefer an application, in the prescribed form along with a statement of the case, to the High Court, stating any question of law arising out of such order.

¹ in section 81, in sub-section (1), the expression ",corporate guarantee", wherever occurring, shall be omitted;

² in section 196, in sub-section (1), the expression "or order of the Member Customs (Policy) under sections 25D and 212B" shall be omitted;