

Section	Subsection	Clause	Amendments of Act IV of 1969.- In the Customs Act, 1969 (IV of 1969)
2		s	<p>“smuggle” means to bring into or take out of Pakistan, in breach of any prohibition or restriction for the time being in force “or en route pilferage of transit goods”, or evading payment of customs-duties or taxes leviable thereon,-</p> <p>(i) gold bullion, silver bullion, platinum, palladium, radium, precious stones, antiques, currency, narcotics and narcotic and psychotropic substances; or</p> <p>(ii) manufactures of gold or silver or platinum or palladium or radium or precious stones, and any other goods notified by the Federal Government in the official Gazette, which, in each case, exceed 37[one hundred and] 28[fifty thousand rupees] in value; or</p> <p>(iii) any goods by any route other than a route declared under section 9 or 10 or from any place other than a customs-station.] and includes an attempt, abetment or connivance of so bringing in or taking out of such goods; and all cognate words and expressions shall be construed accordingly;]</p>
3AA			<p>Directorate General of Transit Trade The Directorate General of Transit Trade shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors, Assistant Directors and such other officers as the Board may, by notification in the official Gazette, appoint.;</p>
3BB			<p>Directorate General of Reform and Automation The Directorate General of Reform and Automation shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors, Assistant Directors and such other officers as the Board may, by notification in the official Gazette, appoint.</p>
3CC			<p>Directorate General of Intellectual Property Rights Enforcement The Directorate General of Intellectual Property Rights Enforcement shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors, Assistant Directors and such other officers as the Board may, by notification in the official Gazette, appoint.</p>
18E			<p>Pakistan Customs Tariff The Board may, by notification in the official Gazette, subject to such conditions, limitations or restrictions as it may deem fit to impose, make such changes in the Pakistan Customs Tariff, specified in the First Schedule to this Act, required only for the purposes of statistical suffix of the Pakistan Customs Tariff (PCT) Code.</p>
81	1	2 nd Proviso	<p>Provisional determination of liability Provided further that there shall be no provisional assessment under this section if no differential amount of duty and tax is paid or secured against bank guarantee or pay-order or post-dated cheque.</p>

156		Punishment for offences			
		TABLE			
			Offences	Penalties	Section of this Act to which offence has reference
		8(i)	If any goods be smuggled into or out of Pakistan,	Such goods shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding ten times the value of the goods; and upon conviction by a 4[Special Judge] he shall further be liable to imprisonment for a term not exceeding 5[fourteen years] and to fine not exceeding ten times the value of such goods, and, if the 4[Special Judge] in his discretion so orders, also to whipping 6[:] Provided that, in the case of such goods 8[*****] as may be notified by the Federal Government in the official Gazette, the sentence of imprisonment shall not be less than five years and the person convicted shall also be awarded sentence of whipping , and the whole or any part of his property shall also be liable to confiscation in accordance with the provisions of the Prevention of Smuggling Act, 1977.]	General
		45	If any goods have been declared on 27/27A[a goods declaration], as the case may be, and it is found that goods not	the owner of such goods and every person who aids or abets such concealment or mixing of goods shall be liable to a penalty not exceeding 1[twenty five thousand] rupees 28[or five	79, 79A, 131 and 131A 79 and 131

			so declared have been concealed in, or mixed within the goods so declared,	times the duty and taxes involved whichever is higher]; and both the goods so declared and the goods not so declared shall be liable to confiscation.	
		64	If any person contravenes any rule or condition relatable to section 128 or section 129,	such person shall be liable to a penalty 70[up to twice the value of the goods and the goods] in respect of which such offence has been committed shall also be liable to confiscation such person including the custodian and inland carrier shall be liable to a penalty up to twice the value of the goods and upon conviction by a Special Judge be further liable to imprisonment for a term not exceeding five years, and the goods in respect of which such offence has been committed shall also be liable to confiscation.	128 & 129
		89(i)	If any person without lawful excuse, the proof of which shall be on such person, acquires possession of, or is in any way concerned in carrying, removing, depositing, harbouring, keeping or concealing, or in any manner dealing with smuggled goods or any goods in respect to which there may be reasonable suspicion that they are smuggled goods;	such goods shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding ten times the value of the goods; and, where the value of such goods exceeds 55[71[three] hundred thousand rupees], he shall further be liable, upon conviction by a Special Judge, to imprisonment for a term not exceeding six years and to a fine not exceeding ten times the value of such goods and if the Special Judge in his decision so orders also to whipping.	General
		92	Any person who bears himself in disguise or being armed with an offensive weapon,	Such person shall be liable, on conviction before, a 4[Special Judge] to imprisonment for a term not exceeding 58[seven] years and, if the 4[Special	General

			intimidates any person duly engaged in the discharge of any duty or the exercise of any power imposed or conferred on him by or under any of the provisions of this Act or any person acting in his aid or uses such weapon against any such person	Judge] in his discretion so orders, to whipping.	
			101 Unauthorized access to or improper use of or attempt to make unauthorized access to or improper use of the Customs computerized System by any person	such person shall be liable to a penalty not exceeding two hundred thousand rupees and on conviction before a Special Judge to imprisonment for a term not exceeding three years or both.	155-I
			102 If any person interferes or attempts to interfere with the Customs Computerized System,	such person shall be liable to a penalty not exceeding two hundred thousand rupees and on conviction before a Special Judge to imprisonment for a term not exceeding two years or both.	155J
			103 Unauthorized use of or attempt to make unauthorized use of unique user identifier by any person,	Such person shall be liable to a penalty not exceeding one hundred thousand rupees.	155K
179			Power of adjudication		
	1		Subject to sub-section (2), in cases involving confiscation of goods or imposition of penalty under this Act or the rules made there under, the jurisdiction and powers of the Officers of Customs in terms of amount of duties and other taxes involved, excluding the conveyance, shall be as follows:- (i) Additional Collector ————— without limit. (ii) Deputy Collector ————— not exceeding 16a[eight] hundred thousand rupees. (iii) Assistant Collector ————— not exceeding 16b[three hundred] thousand rupees.		

			<p>Subject to sub-section (2), in cases involving confiscation of goods or recovery of duty and other taxes not levied, short levied or erroneously refunded, imposition of penalty or any other contravention under this Act or the rules made there under, the jurisdiction and powers of the Officers of Customs in terms of amount of duties and other taxes involved, excluding the conveyance, shall be as follows:-</p> <table border="1"> <tr> <td>(i)</td> <td>Collector</td> <td>Without limit</td> </tr> <tr> <td>(ii)</td> <td>Additional collector</td> <td>not exceeding three million rupees</td> </tr> <tr> <td>(iii)</td> <td>Deputy collector</td> <td>not exceeding one million rupees.</td> </tr> <tr> <td>(iv)</td> <td>Assistant Collector</td> <td>not exceeding five hundred thousand rupees.</td> </tr> <tr> <td>(v)</td> <td>Superintendent</td> <td>not exceeding fifty thousand rupees.</td> </tr> <tr> <td>(vi)</td> <td>Principal Appraiser</td> <td>not exceeding fifty thousand rupees.”; and</td> </tr> </table>	(i)	Collector	Without limit	(ii)	Additional collector	not exceeding three million rupees	(iii)	Deputy collector	not exceeding one million rupees.	(iv)	Assistant Collector	not exceeding five hundred thousand rupees.	(v)	Superintendent	not exceeding fifty thousand rupees.	(vi)	Principal Appraiser	not exceeding fifty thousand rupees.”; and
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	2		Notwithstanding the provisions of sub-section (1), the Board may, by notification in the official Gazette, fix or vary the jurisdiction and powers of any Officer of Customs or a class of officers, and may also assign or transfer, by an order, any case to any Collector Officer of Customs, irrespective of the territorial jurisdiction.																		
193			Appeals to Collector (Appeals).																		
	1		<p>Any person 3 [other than] an officer of customs aggrieved by any decision or order passed under 4[sections 79, 80 and 179 of this Act by an officer of customs not below the rank of an Assistant Collector] 5[*****] may prefer appeal to the Collector (Appeals) within thirty days of the date of communication to him of such decision or order:</p> <p>Provided that an appeal preferred after the expiry of thirty days may be admitted by the Collector (Appeals) if he is satisfied that the appellant had sufficient cause for not preferring the appeal within that period.</p> <p>Any person including an officer of customs aggrieved by any decision or order passed under sections 33, 79, 80 and 179 of this Act by an officer of Customs below the rank of an Additional Collector may prefer appeal to the Collector (Appeals) within thirty days of the date of communication to him of such decision or order:</p> <p>Provided that an appeal preferred after the expiry of thirty days may be admitted by the Collector (Appeals) if he is satisfied that the appellant has sufficient cause for not preferring the appeal within that period.</p>																		
194-A			Appeals to the Appellate Tribunal.																		
	1	ab	(a) a decision or order passed by an Officer of Customs not below the rank of Additional Collector under section 179																		
201			Procedure for sale of goods and application of sale proceeds																		
	1A		The goods may be sold under sub-section (1) through electronic means, as prescribed by the Board under the rules																		
202B			<p>Reward to Customs Officers and Officials.</p> <p>(1) In cases involving evasion of customs duty and other taxes, and confiscation of goods, cash reward shall be sanctioned to the officers of</p>																		

			<p>Pakistan Customs Service and officials for their meritorious conduct in such cases, and to the informer providing credible information leading to such confiscation or detection, as prescribed by rules by the Board, only after realization of part or whole of the duty and taxes involved in such cases.</p> <p>(2) The Board may, by a notification in the official Gazette, prescribe the procedure in this behalf and specify the apportionment of reward sanctioned under this section for individual performance or to collective welfare of the personnel of Pakistan Customs Service</p>
211	1		<p>Maintenance of record All importers, exporters and claimants of duty drawback, refunds or any notified concessions, terminal operators, owners of the warehouses, customs agents and the licensed customs bonded carriers, transport operators and tracking companies, carrying out business under this Act or rules made there under or any other law, directly or indirectly, relating to international trade, shall be required to maintain and keep records and correspondence concerning import and, export and transit trade transactions.; and</p>
224			<p>Extension of time limit The Federal Government, the Board or the appropriate officer of customs, may, upon being approached by an aggrieved party if satisfied that the delay was beyond the control of the applicant and that by granting such extension there is a possibility of some loss or hardship to the applicant being mitigated or prevented, extend the time limit laid down in any section. condone the delay and extend the time limit laid down in the Act or the rules made there under.</p>
First Schedule			<p>The First Schedule to the Customs Act, 1969 (IV of 1969), shall be substituted in the manner provided in the Schedule to this Act.</p>