

Section	Subsection	Clause	Amendments of Act IV of 1969. - In the Customs Act, 1969 (IV of 1969)
2		La	"goods declaration" means a goods declaration filed under sections 79, 104, 121 , 131, 139 or 144 and includes a goods declaration electronically filed;
3DDD			Directorate General of Input Output Co-efficient Organization. The Director General of Input Output Co-Efficient Organization (IOCO) 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.";
14-A			Provision of security and accommodation at Customs-ports, etc.- Any agency or person managing or owning a customs port, a customs airport or a land customs station shall provide at its or his own cost adequate accommodation to customs staff for offices, examination of goods, detention and storage of goods and for other departmental requirements to be determined by the Collector of Customs 6[and shall pay utility bills, rent and taxes in respect of such accommodation.
	1		Any agency or person including port authorities managing or owning a customs-port, a customs airport or a land customs station or a container freight station shall provide at its or his own cost adequate security and accommodation to customs staff for residential purposes, offices, examination of goods, detention and storage of goods and for other departmental requirements to be determined by the Collector of Customs and shall pay utility bills, rent and taxes in respect of such accommodation.
	2		Any agency or person including but not limited to port authorities managing or owning a customs port, a customs airport or a land customs station or a container freight station shall entertain delay and detention certificate issued by an officer not below the rank of Assistant Collector of Customs and also refund demurrage charges which the agency or person has received on account of delay because of no fault of importers or exporters.";
32			False statement, error, etc.,
	4		The appropriate officer, after considering the representation, if any, of such person as is referred to in sub-section (2) or sub-section (3) or sub-section (3A) shall determine 80[any amount payable by him under this Act,] which shall in no case exceed the amount specified in the notice, and such person shall pay the amount so determined.
81			Provisional determination of liability. Against duty, taxes and other charges payable on such goods be determined provisionally, the issuance of post dated cheque not acceptable as security. Explanation.- Provisional assessment means the amount of duties and taxes paid or secured against bank guarantee or post dated cheque pay order.
83			Clearance for home consumption.
	2		Where the owner fails to pay import duty and other charges within ten days from the date on which the same has been assessed under sections 80, 80A or 81, he shall be liable to pay surcharge at the rate of KIBOR plus three per cent] on import duty and other charges payable on such goods.

Comment [IZR1]:
Transhipment of goods without payment of duty.

Comment [IZR2]:
Omitted in FA 2005

179			Power of adjudication
	1		the jurisdiction and powers of the officers of Customs in terms of amount of duties and other taxes involved, excluding the conveyance
			Provided that in cases of goods to be exported, the above officers of Customs shall have their jurisdiction and powers in terms of FOB value and twice their respective monetary limit.
196			Reference to High Court
	1		Within ninety days of the date on which the aggrieved person or Collector 44a[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 Additional Collector 44a[or Additional Director], authorized by the Collector 44a[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.]
202B			Reward to Customs officers and officials.
			Pakistan Customs Service, wherever occurring shall be substitute by "Customs Service of Pakistan, as defined under the Occupational Groups and Services (Probation, Training and Seniority) Rules, 1990."
			The amendments set out in the Schedule to this Act shall be made in the First Schedule to the Customs Act, 1969(IV of 1969)
			The provision in the First Schedule to the Customs Act, 1969(IV of 1969) relating to collection, levy, and payment of duty of customs shall have effect and shall be deemed to have taken effect on and from the 13 th day of June 2013.