

Section	Subsection	Clause	<b>Amendments of Act IV of 1969.</b> - In the Customs Act, 1969 (IV of 1969) <b>NEW</b> <del>Omitted or deleted</del>
2			<b>Definition</b>
	K		<del>"customs-station" means any customs port, customs airport or any land customs-station;</del> means any customs-station, customs-airport, an inland river port, land customs-station or any place declared as such under section 9;"; and
	<b>AA</b>		<del>"land customs-station" means any place including an inland river port declared under section 9 to be a land customs-station;</del>
7			<b>Assistance to the officers of customs.</b> - All officers of <del>Central</del> <b>Federal</b> Excise, Police, and the Civil Armed Forces, and all officers engaged in the collection of land-revenue are hereby empowered and required to assist officers of customs in the discharge of their functions under this Act.
18			<b>Goods dutiable</b>
	<b>1A</b>		Notwithstanding anything contained in sub-section (1), customs duties shall be levied at such rates on import of goods or class of goods as are prescribed in the Fifth Schedule, subject to such conditions, limitations and restrictions as prescribed therein.";
18A			<b>Special customs duty on imported goods.</b> -
			The Federal Government may, by notification in the official Gazette, levy a special customs duty on the importation of such of the goods specified in the First Schedule as are of the same kind as goods produced or manufactured in Pakistan, at a rate not exceeding the rate of duty of excise leviable under the <del>Central Excises and Salt Act, 1944 (I of 1944)</del> <b>the Federal Excise Act, 2005</b> , on the goods produced or manufactured in Pakistan:
25			<b>Value of imported and exported goods</b>
	5		<b>TRANSACTION VALUE OF IDENTICAL GOODS.</b> -
		<b>d</b>	<del>If, in applying the provisions of this sub-section, there are two or more transaction values of identical goods that meet all the requirements of this sub-section and clauses (b),(d),(e) and (f) of sub-section (13), the customs value of the imported goods shall be the lowest such transaction value, adjusted as necessary in accordance with clauses (b) and (c).</del>
	6		<b>TRANSACTION VALUE OF SIMILAR GOODS.</b> - If the customs value of the imported goods cannot be determined under the provisions of sub-section (5), it shall, subject to clauses (c), (d), (e) and (f) of sub-section (13) and rules, be the transaction value of similar goods sold for export to Pakistan and exported at or about the same time as the goods being valued, and the provisions of clauses (a), (b) ; and (c) <del>and (d)</del> of sub-section (5) shall, mutatis mutandis, also apply in respect of similar goods.]

32			<b>False statement, error, etc.-</b>
	2		Where, by reason of any such document or statement as aforesaid or by reason of some collusion, any duty, taxes or charge has not been levied or has been short-levied or has been erroneously refunded, the person liable to pay any amount on that account shall be served with a notice within 73[five] years of the relevant date, requiring him to show cause why he should not pay the amount specified in the notice.
	3		Where, by reason of any inadvertence, error or misconstruction, any duty, taxes or charge has not been levied or has been short-levied or has been erroneously refunded, the person liable to pay any amount on that account shall be served with a notice within 74[three years] of the relevant date requiring him to show cause why he should not pay the amount specified in the notice.
	3A		Notwithstanding anything contained in sub-section (3), where any duty, taxes 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 100[five] years of the relevant date requiring him to show cause why he should not pay the amount specified in the notice 78  Provided that if the recoverable amount in a case is less than one hundred rupees, the Customs authorities shall not initiate the aforesaid action.
80			<b>Checking of goods declaration by the Customs.-</b>
	3		If during the checking of goods declaration, 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.
81			<b>Provisional determination of liability.-</b>
	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, 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, taxes and other charges and tax is paid or secured against bank guarantee or pay order.
185B			<b>Special Judge, etc. to have exclusive jurisdiction. -</b>
		a	<del>no court other than the Special Judge having jurisdiction, shall try an offence punishable under this Act;</del> no court other than the Special Judge having jurisdiction shall try an offence punishable under this Act, except the offences relating to narcotics and narcotic substances which shall be tried by the Special Courts established under the Control of Narcotics Substances Act, 1997 (XXV of 1997);"
194			<b>Appellate Tribunal. -</b>
	3		A technical member shall be an officer of <del>Customs and Excise Group</del> Pakistan Customs Service equivalent in rank to that of a Member of the Board or Chief Collector of Customs or Director General or a senior Collector with <del>five</del> three years experience in that position.
First Schedule			the amendments set out in the First Schedule to this Act shall be made in the First Schedule to the Customs Act, 1969 (IV of 1969); and
Second Schedule			the provisions in the Second Schedule to this Act shall be added as the Fifth Schedule to the Customs Act, 1969 (IV of 1969).