

Section	Sub-section	Clause	Amendments of Act IV of 1969. - In the Customs Act, 1969 (IV of 1969) NEW / inserted Omitted or deleted substituted
19			General power to exempt from customs-duties.
	1		The Federal Government, subject to such conditions, limitations or restrictions, if any, as it thinks fit to impose, may, by notification in the official Gazette, exempt any goods imported into, or exported from, Pakistan or into or from any specified port or station or area therein, from the whole or any part of the customs duties chargeable thereon and may remit fine, penalty, charge or any other amount recoverable under this Act.
	1	a	The Federal Government pursuant to the approval of the Economic Coordination Committee of Cabinet, whenever circumstances exist to take immediate action for the purposes of national security, natural disaster, national food security in the emergency situations, protection of national economic interests in situations arising out of abnormal fluctuation in international commodity prices, removal of anomalies in duties, development of backward areas and implementation of bilateral and multilateral agreements, subject to such conditions, limitations or restrictions, if any, as it thinks fit to impose, may, by notification in the official Gazette, exempt any goods imported into, or exported from, Pakistan or into or from any specified port or station or area therein, from the whole or any part of the customs-duties chargeable thereon and may remit fine, penalty, charge or any other amount recoverable under this Act.”; and
	4		The Federal Government shall place before the National Assembly all notifications issued under this section in a financial year.
	5		Any notification issued after the promulgation of the Finance Act, 2015 under sub-section (1) shall, if not earlier rescinded, stand rescinded on the expiry of the financial year in which it was issued.”;
20			Board’s power to grant exemption from duty in exceptional circumstances. -
			Under circumstances of exceptional nature, the Board may, subject to such conditions, limitations or restrictions, if any, as it thinks fit to impose, by a special order in each case recording such circumstances, exempt any goods from payment of the whole or any part of the customs duties chargeable thereon 16 and may remit fine, penalty, charge or any other amount recoverable under this Act.
32			False statement, error, etc.
	3	Proviso	Provided that if the recoverable amount in a case is less than one hundred twenty thousand rupees, the Customs authorities shall not initiate the aforesaid action.
79			Declaration and assessment for home consumption or warehousing.
	1		The owner of any imported goods shall make entry of such goods for home consumption or warehousing or transshipment or for any other approved purposes, within fifteen days of the arrival of the goods, by,-
	1	b	After the second proviso “Explanation.- For the purposes of this clause, the assessment and paying of duty, taxes and other charges in respect of transshipment shall be at the port of destination.”;

