

Section	Sub-section	Clause	Amendments of Act IV of 1969. - In the Customs Act, 1969 (IV of 1969) NEW / inserted Omitted or deleted substituted Finance Act 2017-18 update
2			Definition
		la	goods declaration means a goods declaration filed under sections 79, 104, 121, 131, 139 or and 144 or 147 and includes a goods declaration electronically filed;
		x	"default" means the failure to pay the outstanding arrears as defined in clause (w); and
		z fff	"controlled delivery" means supervised and coordinated operational activities that allow suspected consignments of prohibited and restricted goods, including items mentioned in clause section 2 (s), to pass out of, through or into the territory of Pakistan, with a view to identifying persons involved in the commission of an offence cognizable under this Act.;"
3A			Directorate General of Intelligence and Investigation, Federal Board of Revenue Customs- The Directorate General of Intelligence and Investigation 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.
3AAA			Directorate General of China Pakistan Economic Corridor. - The Directorate General of China Pakistan Economic Corridor 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.;"
7			Assistance to the officers of customs. - All officers of Federal and Provincial Governments, including Federal Excise Inland Revenue, Police, including officers of National Highways and Pakistan Motorway 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.
8A			Uniform. - The Board may, with approval of the Federal Minister-in-charge and by notification in the official Gazette, prescribe rules for wearing of uniform by officers and staff of Customs Service of Pakistan.;"
18			Goods dutiable
	3		The Federal Government Board, with prior approval of Minister-in-charge may, by notification in the official Gazette, levy, subject to such conditions, limitations or restrictions as it may deem fit to impose, a regulatory duty on all or any of the goods imported or exported, as specified in the First Schedule at a rate not exceeding one hundred per cent of the value of such goods as determined under section 25 or, as the case may be, section 25A

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19			General power to exempt from customs-duties.-
19	1		The Federal Government Board, with prior approval of Minister-in-charge, and 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 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, implementation of bilateral and multilateral agreements, and to any international financial institution or foreign government-owned financial institution operating under a memorandum of understanding an agreement or any other arrangement with the Government of Pakistan, subject to such conditions, limitations or restrictions, if any, as it deems 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.
19	5		Any notification issued under sub-section (1) after the commencement of the Finance Act, 2015 shall, if not earlier rescinded, stand rescinded on the expiry of the financial year in which it was issued. "Provided that all such notifications, except those earlier rescinded, shall be deemed to have been in force with effect from first day of July, 2016 and shall continue to be in force till thirtieth day of June, 2018, if not earlier rescinded: Provided further that all notifications issued on or after first day of July, 2016, and placed before the National Assembly as required under sub-section (4) shall continue to be in force till thirtieth day of June, 2018, if not earlier rescinded by the Federal Government or the National Assembly.";
25A			Power to determine the customs value.-
	2		The Customs value determined under sub-section (1) shall be the applicable customs value for assessment of the relevant imported or exported goods. "Provided that where the value declared in a goods declaration, filed under section 79 or section 131 or mentioned in the invoice retrieved from the consignment, as the case may be, is higher than the value determined under sub-section (1), such higher value shall be the customs value.";
26			Obligation to produce documents and provide information.-
	1A		Subject to rules, the Board or any officer authorized in this behalf may require any person to provide such information as is held by that person which is required for the purposes of End Use Verification of goods specified under Program Global Shield.";

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33			Refund to be claimed within one year. -
	1		No refund of any customs-duties or charges claimed to have been paid or over-paid through inadvertence, error or misconstruction shall be allowed, unless such claim is made within one year of the date of payment. Provided that no refund shall be allowed under this section if the sanctioning authority is satisfied that incidence of customs duty and other levies has been passed on to the buyer or consumer.
	4		No refund shall be allowed under this section, if the sanctioning authority is satisfied that the incidence of customs duty and other levies has been passed on to the buyer or consumer.";
98			Period for which goods may remain warehoused. -
	1		Warehoused goods, other than perishable goods notified by the Board , may remain in the warehouse for a period of 13[six months] following the date of their admission into the warehouse and perishable goods so notified may remain in the warehouse for a period of three months, following the said date: Provided that the said period may, in case of non-perishable goods, be extended, on sufficient cause being shown by the owner of the warehoused goods and subject to the condition that he pays in advance surcharge on the duty and taxes involved at one per cent per month for the extended period-
98	1	a	by the Collector of Customs, for a period not exceeding one months in case of notified perishable goods and a period not exceeding three months in case of non-perishable goods; and
		b	by the Chief Collector of Customs, for a period not exceeding one month in case of notified perishable goods and a period not exceeding three months in case of nonperishable goods; and"; and
		b c	by the Federal Government or the Board, for such period as it may deem fit
	3		Notwithstanding anything contained in sub-section (1), the Federal Government may, by notification in the official Gazette, limit regulate the period for which goods or class of goods may remain in the warehouse: Provided that such period shall not be less than one month.

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155F	1		Cancellation of registration of registered user .- Where at any time the Collector is satisfied that any person who is a registered user of the Customs Computerized System, has :
		a	failed to comply with a condition of registration imposed by the Collector under sub-section (3) of section 155C of this Act; or
		b	failed to comply with, or acted in contravention of any conditions imposed by the Collector under sub-section (3) of section 155D of this act in relation to the use and security of the registered user's unique identifier; or
		c	has been convicted of an offence under this Act, the Collector may cancel the registration of that person as a registered user by giving notice in writing to that person stating that the registration of that person is cancelled and setting out the reasons for that cancellation:
			Provided that the Collector of Customs may, in exceptional circumstances , after recording reasons in writing suspend the use of unique user identifier of any person forthwith on receipt of any complaint or information about violation of any provisions of this Act: Provided further that the Collector of Customs shall, after giving opportunity of hearing, pass and order confirming suspension or otherwise the use of Unique User Identifier. "Provided also that a person aggrieved by an order of the Collector, cancelling or confirming the suspension of his unique user identifier, may, within thirty days of communication of such order, prefer an appeal to the Chief Collector who may pass an order annulling, modifying or confirming the order passed by the Collector.";

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156			Punishment for offences.-	
			Offences	Penalties
			(1)	(2)
			7A If any agency or person including port authorities managing or owning a customs port, customs airport or a land customs station or a container freight station, fails to entertain a delay and detention certificate issued by the officer of Customs,	Such agency or person or port authority shall be liable to a penalty not exceeding five hundred thousand Rupees.
				Section of this Act to which offence has reference. (3) 14A" ; and
	4		Notwithstanding anything contained in this Act, the Board may, by notification in the official Gazette, regulate the imposition, including the time and manner, of any penalty specified in sub-section (1).	
193			Appeals to Collector (Appeals). -	
	1		Any person including an officer of Customs aggrieved by any decision or order passed under sections 33, 79, 80 and , 179 and 195 by an officer of Customs below the rank of Additional Collector may prefer appeal to the Collector (Appeals) within thirty days of the date of communication to him of such decision or order: 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.]	
194A			Appeals to the Appellate Tribunal. -	
	1	d	an order passed by the Board or the Collector of Customs under section 195: an order passed under section 195 by the Board or an officer of Customs not below the rank of an Additional Collector;	

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195			Powers of Board or Collector to pass certain orders. -
	1		The Board or the Collector of Customs or the Collector of Customs (Adjudication) may, within his jurisdiction, call for and examine the records of any proceedings under this Act for the purpose of satisfying itself or, as the case may be, himself as to the legality or propriety of any decision or order passed by a subordinate officer and may pass such order as it or he may think fit: Provided that no order confiscating goods of greater value or enhancing any fine in lieu of confiscation, or imposing or enhancing any penalty, or requiring payment of any duty not levied or short-levied shall be passed unless the person affected thereby has been given an opportunity of showing cause against it and of being heard in person or through a counsel or other person duly authorized by him.
	1A		Where it is deemed necessary to pass fresh orders, in respect of proceedings referred to in sub-section (1), the Board or Collector of Customs or Collector of Customs (Adjudication) may pass the order itself or himself, as the case may be, or assign the case to an officer of equal or higher rank, who may have passed the earlier order, for passing such order as he may think fit:";
219A			Power to enter into mutual legal assistance agreements on customs matters: -
	1		The Board may, of its own motion or upon request from an international organization, a foreign customs administration, or any other foreign competent authority, enter into memorandum of understanding pertaining to mutual legal assistance in customs matters; or in pursuance of any bilateral or a multilateral agreement, undertake activities, which, inter alia, include:
		(a)	coordinated border management;
		(b)	information and data sharing;
		(c)	bilateral and multilateral international special operations, including, by the method of controlled delivery;
		(d)	capacity building and technical assistance initiatives and
		(e)	any other matter to which both or all parties agree.
	2		Notwithstanding anything contained in any other law, for the time being in force, the Board may, on behalf of the Federal Government, request an international organization, a foreign customs administration, or any other foreign competent authority for legal assistance on any matter or offence under this Act, or upon request received therefrom; and
	3		The Board may, by notification in the official Gazette prescribe the rules for any of the matters enumerated in this section.
221A			Validation. - All notifications and orders issued and notified in exercise of the powers conferred upon the Federal Government, before the commencement of Finance Act, 2017 shall be deemed to have been validly issued and notified in exercise of those powers.; notwithstanding anything contained in any judgment of the High Court or Supreme Court.

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First Schedule			the First Schedule to the Customs Act, 1969 (IV of 1969), shall be substituted in the manner provided in the First Schedule to this Act; and
Fifth Schedule			the Fifth Schedule to the Customs Act, 1969 (IV of 1969), shall be substituted in the manner provided in the Second Schedule to this Act.
	Declaration		It shall come into force on the first day of July, 2017 except section 19 amendment which shall have effect on the next day of assent given to this Act by the President of Islamic Republic of Pakistan.