

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 2018-19 update
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2			Definition
		p	"Pakistan customs-waters" means the waters extending into the sea to a distance of twelve twenty four nautical miles measured from the appropriate base line on the coast of Pakistan;
		pa	"person" includes a local manufacturer , a company, an association, a body of individuals whether incorporated or not;
18			Goods dutiable
	3		The Board, with approval of the Federal Minister in charge may Federal Government, 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.
	5		The Federal Government may, by notification in the official Gazette, levy an additional customs-duty on such imported goods as are specified in the First Schedule, at a rate not exceeding thirty-five per cent of value of such goods as determined under section 25 or, as the case may be, section 25A: Provided that the cumulative incidence of customs-duties leviable under sub-sections (1), (3) and (5) shall not exceed the rates agreed to by the Government of Pakistan under multilateral trade agreements.
19			General power to exempt from custom-duties
	1		The Board, with approval of the Federal Minister in charge pursuant to the approval of the Economic Coordination Committee of Cabinet Federal Government, 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.

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19	5		<p>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 :</p> <p>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:</p> <p>Provided further that all notifications issued on or after the 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 2019, if not earlier rescinded by the Federal Government or the National Assembly.</p>
25AA			<p>Power to use data exchange information for determination of customs value:-</p> <p>Any information or data, obtained available under clause (b) of sub-section (1) of section 219A, may be utilized for the purpose of assessment including valuation."</p>
25C			Power to take over the imported goods.-
	1		If any person makes an offer in writing to buy the imported goods sought to be cleared at value declared by an importer in the goods declaration, and the Collector of Customs is satisfied that the declared value is not the actual transactional value, he may after approval of the Board Chief Collector order the following without prejudice to any other action against the importer or his authorised agent, namely:-
32			False statement, error etc.,
	3		<p>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 three years of the relevant date requiring him to show cause why he should not pay the amount specified in the notice:</p> <p>Provided that if the recoverable amount in a case is less than twenty thousand rupees, the Customs authorities shall not initiate the aforesaid action;</p> <p>"Provided further that the aforesaid action shall also not be initiated in case full amount of short paid duty, taxes or other charges are paid voluntarily prior to initiation of audit inquiry or investigation.";</p>
33			Refund to be claimed within one year
	3A		<p>The claim filed under this section shall be disposed of within a period not exceeding one hundred and eighty twenty days from the date of filing of such claim:</p> <p>Provided that the said period may, for reasons to be recorded in writing, be extended by the Collector of Customs for a period not exceeding ninety days.";</p>

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42			Arrival of conveyance.
	2	^{2nd} Proviso	Provided further that the person in charge of a conveyance, that is en route to Pakistan from a point outside Pakistan shall, unless otherwise approved by the Collector,-
		a	<p>give deliver to the Customs, in such form and manner (for example, in an electronic form and manner) as may be approved in writing by the Collector (either generally or for a particular case or class of cases), such advance notice information as may be prescribed for any or all of the following matters, namely:-</p> <ul style="list-style-type: none"> (i) the impending arrival of the conveyance; (ii) its voyage; (iii) its crew passengers and crew manifest; (iv) its passengers and crew name record information; (v) its cargo for discharge within Pakistan whether commercial or non commercial; (vi) its commercial cargo not intended for discharge within Pakistan, if any; (vii) the Customs station at which the conveyance will arrive; and
55			Power to refuse port clearance to vessels or permission for departure to other conveyance.-
	1		The appropriate officer may refuse to give port-clearance to a vessel or permission for departure to any other conveyance until-
		e	the agent, if any, delivers to the appropriate officer a declaration in writing to the effect that such agent is answerable for the discharge of all claims for damage or short delivery or other dues in connection with discharge and delivery of goods which may be established by the owner of any goods comprised in the import cargo in respect of such goods.
83B			Provisional release of imported goods.-
			Where any offence is detected in respect of imported goods which are not liable to confiscation or needed for evidence at a later stage, the Collector of Customs may, on written request of owner of the goods, allow release of the same on payment of duty, taxes or other charges and furnishing bank guarantee or pay order against the amount of any penalty or fine which may be imposed on such goods.";
138			Frustrated cargo how dealt with-
	1		Where any goods are brought into a customs-station by reason of inadvertence, misdirection or untraceability of the consignee, or where consignee has dishonored his commitments an officer of Customs not below the rank of Additional Collector of Customs may, on application by the person-in-charge of the conveyance which brought such goods or of the consignor of such goods and subject to rules, allow export of such goods without payment of any duties (whether of import or export) chargeable thereon, provided that such goods have remained and are exported under the custody of an officer of customs.

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156			Punishment for offences.	
			Offences	Penalties
			(1)	(2)
	12A		If any person contravenes the provisions of section 26A and does not furnish any information as required by the rules,	such person shall be liable to a penalty not exceeding one million rupees and on conviction by a Special Judge shall be liable to imprisonment for a term not exceeding one year or with both.
	63		If any person contravenes any rule relating to transshipment or transships goods not allowed to be transhipped,	such person including the custodian and the inland carrier shall be liable to penalty not exceeding five hundred thousand rupees or five times the amount of duties and taxes involved whichever is higher and upon conviction by a Special Judge be further liable to imprisonment for a term not exceeding two years; and any goods in respect of which such offence has been committed and the conveyance illegally carrying such goods shall also be liable to confiscation.
	63(i)		If any goods which are loaded for transshipment, are pilfered, replaced en-route or failed to reach the port of destination, or any person transships goods not allowed to be transhipped:	such goods and the conveyance illegally carrying these goods shall be liable to confiscation and any person including the custodian involved in the offence and the bonded carrier shall be liable to a penalty not exceeding ten times the value of the goods and he shall further be liable, upon conviction by a Special Judge, to imprisonment for a term not exceeding seven years;
	63(ii)		If any person contravenes any rule relating to transshipment other than mentioned in clause (i),	such person including the custodian and the inland carrier shall be liable to penalty not exceeding five hundred thousand rupees or three times the amount of duties and taxes involved.
				Section of this Act to which offence has reference.
				(3)
				26A and 155M
				121
				121
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182			Vesting of confiscated property in the Federal Government.- When any goods are confiscated under this Act, they shall forthwith vest in the Federal Government, and the officer who orders confiscation officer or person authorized by the Collector or Director shall take and hold possession of the confiscated goods: Provided that the Board may authorize the use of confiscated vehicles for operational purposes by the Board or, with approval of the Board, its subordinate offices.
193A			Procedure in appeal
	2A		The Collector (Appeal) may, for a period not exceeding thirty days, stay recovery of duty and taxes on filing of appeal and after affording opportunity of being heard to the officer of the concerned Collectorate or Directorate.
194B			Orders of Appellate Tribunal
	3		The Appellate Tribunal shall send a copy of every order passed by it under this section, disposing of an appeal, to the officer of Customs and in valuation cases also to the Controller Director, Valuation, and the other party to the appeal.
207			Customs-house agents to be licensed.
			No person shall act on behalf of any principal for the transaction of any business relating to the entrance or departure of any conveyance or any customs clearance related activity or the import or export of goods or baggage at any customs-station unless such person holds a licence granted in this behalf in accordance with the rules as a customs agent, or shipping agent.
212A			Authorized economic operator programme.- The Federal Government may, by notification in the official Gazette, devise authorized economic operator programme to provide facilitations relating to secure supply chains of imported and exported goods through simplified procedures with regard to regulatory controls applicable thereon.
	2		The Board may, with approval of the Federal Government, prescribe rules on matters pertaining to authorized economic operator programme.”;
219			Power to make rules.
	3A		Rules made under this section shall be subject to the condition of previous publication.

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221A			Validation
	1		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.
	2		Notwithstanding any order or judgment of any court, a High Court and the Supreme Court, the regulatory duty already levied, collected and realized in exercise of any powers under this Act, before the commencement of the Finance Act, 2018 and after the commencement of the Finance Act, 2017, shall be deemed to have been validly levied, collected and realized under this Act, in exercise of the powers conferred on the commencement of the Finance Act, 2018, and where any such regulatory duty has not been levied, collected or realized, the same shall be recoverable in accordance with the provisions of this Act.";
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);
Third Schedule			See section 219
		22C	Matters pertaining to Authorized Economic Operator (AEO) programme, including criteria for granting status of AEO to an applicant, suspension and revocation of the AEO status; and the extent of benefits under AEO programme."; and