

Section	Sub-section	Clause	Amendments of Act IV of 1969. - In the Customs Act, 1969 (IV of 1969) NEW / inserted Omitted or deleted substituted The Tax Law (Second Amendment) Ordinance 2019
3CCA			Directorate General of Law and Prosecution - The Directorate General of Law and Prosecution shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors, Assistant Directors, Special Public Prosecutors and such other officers as Board may, by notification in the official Gazette, appoint.”;
6			Entrustment of functions of customs officers to certain other officers. -
	(1)		The Board may, by notification in the official Gazette, entrust, either conditionally or unconditionally, any functions of any officer of customs under this Act to any officer of the Federal Government, Provincial Government, State Bank of Pakistan and Scheduled Banks in accordance with the legal framework notified by the Board: Provided that where any officer in performance of his functions under this section commits any offence under this Act, such officer shall, in addition to any other penalty which may be imposed under any other law for the time being in force, be liable to such punishment as is specified in sub-section (1) of section 156 for the offence committed by him.
	(2)		No officer entrusted with any functions of any officer of customs under sub-section (1) shall interfere in any manner in the performance or discharge of any duty by an officer of customs in places notified under section 9.
7			Assistance to the officers of customs.- All officers of Federal and Provincial Governments, including Inland Revenue, Police, National Highways and Pakistan Motorway Police, Civil Armed Forces, and officers engaged in the collection of land-revenue are hereby empowered and required to assist the officers of customs in the discharge of their functions under this Act. The provision of assistance so requested shall be binding.
139			Declaration by passenger or crew of baggage.-
	(1)		The owner of any baggage whether a passenger or a member of the crew shall, for the purposes of clearing it, make a verbal or written declaration of its contents in such manner as may be prescribed by rules to the appropriate officer and shall answer such questions as the said officer may put to him with respect to his baggage and any article contained therein or carried with him and shall produce such baggage and any such articles for examination Provided that where the Customs Computerized System is operational, all declarations and communications shall be electronic.
	(2)		In case of recovery or seizure subsequent to false declaration or failure to declare under sub-section (1) of the items notified under clause(s) of section 2, offence shall be treated at par with clause(s) of section2.”

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156			Punishment for offences. -
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	Offences	Penalties	Section of this Act to which offence has reference.
	(1)	(2)	(3)
8 (iii)	If the smuggled or prohibited goods comprise currency of all types.	Such currency shall be liable to confiscation and any person concerned in the offence shall be liable to;	General
(a)	if the amount of the currency over and above the permissible limit is upto US dollars 10,000 or equivalent in value (currency of other denomination) etc.	such currency shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding the value of the excess amount of the currency;	
(b)	if the amount of the currency over and above the permissible limit is US dollars 10,001 to 20,000 or equivalent in value (currency of other denomination) etc.	such currency shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding two times the value of the excess amount of the currency;	
(c)	if the amount of the currency over and above the permissible limit is US dollars 20,001 to 50,000 or equivalent in value (currency of other denomination) etc.	such currency shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding three times the value of the currency; and upon conviction by a Special Judge he shall further be liable to imprisonment for a term not exceeding two years;	
(d)	if the amount of the currency over and above the permissible limit is UD dollars 50,001 to 100,000 or equivalent in value (currency of other denomination) etc.	such currency shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding four times the value of the currency; and upon conviction by a Special Judge he shall further be liable to imprisonment for a term not exceeding seven years;	

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	Offences	Penalties	Section of this Act to which offence has reference.
	(1)	(2)	(3)
8 (iii) (e)	if the amount of the currency over and above the permissible limit is USD 100,001 TO 200,000 or equivalent in value (currency of other denomination) etc.	such currency shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding five times the value of the currency; and upon conviction by a Special Judge he shall further be liable to imprisonment for a term not exceeding ten years; Provided further that the sentence of the imprisonment shall not be less than three years.	
(f)	if the amount of the currency over and above the permissible limit exceeds USD 200,000 or equivalent in value (currency of other denomination) etc.	such currency shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding ten times the value of the currency; and upon conviction by a Special Judge he shall be liable to imprisonment for a term not exceeding fourteen years; Provided further that the sentence of the imprisonment shall not be less than five years.	
8 (iv)	If the smuggled/ prohibited goods comprise of gold, silver, platinum or precious stones in any form;	such goods shall be liable to confiscation and any person concerned in the offence shall be liable to;	General
(a)	if the quantity of such goods is up to 15 tola gold or equivalent in value (silver or platinum) etc.	such goods shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding the value of the goods;	
(b)	if the quantity of such goods is from 16-30 tola gold or equivalent in value (silver or platinum) etc.	such goods shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding two times the value of the currency;	

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	Offences	Penalties	Section of this Act to which offence has reference.
	(1)	(2)	(3)
8 (iv) (c)	if the quantity of such goods is from 31-50 tola gold or equivalent in value (silver or platinum) etc.	such goods shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding three times the value of the goods; and upon conviction by a Special Judge he shall further be liable to imprisonment for a term not exceeding one year;	
(d)	if the quantity of such goods is from 51-100 tola gold or equivalent in value (silver or platinum) etc.	such goods shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding three times the value of the goods; and upon conviction by a Special Judge he shall further be liable to imprisonment for a term not exceeding three years;	
(e)	if the quantity of such goods is from 101-200 tola gold or equivalent in value (silver or platinum) etc.	such goods shall be liable to confiscation and any person concerned in the office shall be liable to a penalty not exceeding four times the value of the goods; and upon conviction by Special Jude he shall further be liable to imprisonment for a term not exceeding five years;	
(f)	if the quantity of such goods is from 201-500 tola gold or equivalent in value (silver or platinum) etc.,	Such goods shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding five times the value of the goods; and upon conviction by a Special Judge he shall further be liable to imprisonment for a term not exceeding ten years; Provided further that the sentence of the imprisonment shall not be less than three years;	

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	Offences	Penalties	Section of this Act to which offence has reference.
	(1)	(2)	(3)
8 (iv) (g)	if the quantity of such goods exceeds 500 tola gold or equivalent in value (silver or platinum) etc.	such goods shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding ten times the value of the goods; and upon conviction by a Special Judge he shall further be liable to imprisonment for a term not exceeding fourteen years; Provided further that the sentence of the imprisonment shall not be less than five years;	
47A	If the goods declaration is not filed within the prescribed period of ten days,	The owner of such goods shall be liable to a penalty at the rate of rupees five thousand per day for the initial five days of default and at the rate of rupees ten thousand per day for each day of default thereafter. Provided that the total penalty imposed shall not exceed rupees one hundred thousand. Provided further that the aforesaid penalty shall not apply in case where goods are imported or received as gift by individuals without NTN or STRN through courier or air cargo, diplomatic cargo and imports made by the Federal Government or Provincial Government or Local Government.", and	

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	Offences	Penalties	Section of this Act to which offence has reference.
	(1)	(2)	(3)
70	<p><u>If the owner of any baggage fails to make correct declaration of its contents or refuses to answer any questions put to him by the appropriate officer with respect to his baggage or any of its contents including articles carried with him or fails to produce the baggage or any such article for examination,</u></p> <p>If the owner of any baggage fails to declare or makes a false declaration with respect to his baggage or refuses to answer any questions put to him by the appropriate officer with respect to his baggage or any of its contents including articles carried with him or fails to produce baggage or any such article for examination, and if such goods are;</p>	<p><u>such owner shall be liable to a penalty not exceeding three times the value of the goods, in respect of which no declaration or incorrect declaration has been made or in respect of which he refuses or fails to answer any question, or which he fails to produce for examination; and such goods shall also be liable to confiscation.</u></p>	<u>139</u>
(i)	Other than currency, gold, silver & platinum and precious stones in any form	Such owner shall be liable to a penalty not exceeding three times the value of the goods; and such goods shall also be liable to confiscation	139(1)

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	Offences	Penalties	Section of this Act to which offence has reference.
	(1)	(2)	(3)
70 (ii)	Currency of all types.		139(2)
(a)	if the amount of the currency over and above the permissible limit is upto USD 10,000 or equivalent in value (currency of other denomination) etc.	such currency shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding the value of the excess amount of the currency;	
(b)	if the amount of the currency over and above the permissible limit is USD 10,001 - 20,000 or equivalent in value (currency of other denomination) etc.,	such currency shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding two times the value of the excess amount of the currency;	
(c)	if the amount of the currency over and above the permissible limited is USD 20,001 to 50,000 or equivalent in value (currency of other denomination) etc.	such currency shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding three times the value of the currency; and upon conviction by a Special Judge he shall further be liable to imprisonment for a term not exceeding tow years;	
(d)	if the amount of the currency over and above the permissible limit is USD 50,001 to 100,000 or equivalent in value (currency of other denomination) etc.	such currency shall be liable to confiscation any person concerned in the offence shall be liable to a penalty not exceeding four times the value of the currency; and upon conviction by a Special Judge he shall further be liable to imprisonment for a term not exceeding seven years;	

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	(1)	(2)	(3)
70 (ii) (e)	if the amount of the currency over and above the permissible limit is USD 100,001 to 200,000 or equivalent in value (currency of other denomination) etc.,	such currency shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding five times the value of the currency; and upon conviction by a Special Judge he shall further be liable to imprisonment for a term not exceeding ten years; Provided further that the sentence of the imprisonment shall not be less than three years.	
(f)	if the amount of the currency over and above the permissible limit exceeds USD 200,000 or equivalent in value (currency of other denomination) etc.,	such currency shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding ten times the value of the currency; and upon conviction by a Special Judge he shall further be liable to imprisonment for a term not exceeding fourteen years;	
70 (iii)	Gold, silver platinum and precious stones in any form;		139(2)
(a)	if the quantity of such goods is up to 15 tola gold or equivalent in value (silver or platinum) etc.	such goods shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding the value of the goods;	
(b)	if the quantity of such goods is from 16-30 tola gold or equivalent in value (silver or platinum) etc.	such goods shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding two times the value of the currency;	

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	(1)	(2)	(3)
70 (iii) (c)	if the quantity of such goods is from 31-50 tola gold or equivalent in value (silver or platinum) etc.	such goods shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding three times the value of the goods; and upon conviction by a Special Judge he shall further be liable to imprisonment for a term not exceeding one year;	
(d)	if the quantity of such goods is from 51-100 tola gold or equivalent in value (silver or platinum) etc.	such goods shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding three times the value of the goods; and upon conviction by a Special Judge he shall further be liable to imprisonment for a term not exceeding three years;	
(e)	if the quantity of such goods is from 101-200 tola gold or equivalent in value (silver or platinum) etc.	such goods shall be liable to confiscation and any person concerned in the office shall be liable to a penalty not exceeding four times the value of the goods; and upon conviction by Special Jude he shall further be liable to imprisonment for a term not exceeding five years;	
(f)	if the quantity of such goods is from 201-500 tola gold or equivalent in value (silver or platinum) etc.,	Such goods shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding five times the value of the goods; and upon conviction by a Special Judge he shall further be liable to imprisonment for a term not exceeding ten years; Provided further that the sentence of the imprisonment shall not be less than three years;	

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70 (iii) (g)	if the quantity of such goods exceeds 500 tola gold or equivalent in value (silver or platinum) etc.	such goods shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding ten times the value of the goods; and upon conviction by a Special Judge he shall further be liable to imprisonment for a term not exceeding fourteen years; Provided further that the sentence of the imprisonment shall not be less than five years;	

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164			Power to stop and search conveyances.
	(3)		For the execution of the above , the officers or officials shall be empowered to use all necessary force including use of firearms subject to section 97 of the Pakistan Penal Code, 1860 (Act, XLV of 1860) in the line of duty.”;
169			Things seized how dealt with.-
	(4)		<p>When anything liable to confiscation under this Act is seized by the appropriate officer under section 168, the Collector of Customs, or any other officer of customs authorized by him in this behalf, may notwithstanding the fact that adjudication of the case under section 179, or an appeal under section 193 or 194A or a proceeding in any court, is pending, cause the thing to be sold in accordance with the provisions of section 201 and have the proceeds kept in deposit pending adjudication of the case or as the case may be, disposal of the appeal or the final judgment by the court.</p> <p>Provided that where the sized goods liable to confiscation are produced during any inquiry or trial before the court of Special Judge Customs and if such goods are subject to speedy or natural decay, the court may on an application after recording evidence, as it thinks necessary, order the goods to be sold or otherwise dispose of in terms of this section:</p> <p>Provided further that if the property is a dangerous drug, intoxicant, intoxicating liquor or any other narcotic or psychotropic substance sized or taken into custody, the Court may, either on an application or of its own motion and under its supervision and control, obtain and prepare such number of samples of the property as it may deem fit for safe custody and production before it or any other court and cause destruction of the remaining portion of the property under a certificate issued by it in that behalf;</p> <p>Provided also that such samples shall be deemed to be whole of the property in an inquiry or proceedings in relation to such offence before any authority or court,;</p>
185A			Cognizance of offences by Special Judges.-
	(2)		<p>Upon the receipt of report under clause (a) of sub-section (1), the Special Judge shall proceed with the trial of the accused.</p> <p>Provided that such cases shall be disposed of within six months of the receipt of report or within such extended period as the Special Judge may, for reasons to be recorded in writing, fix.”;</p>

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194			Appellate Tribunal:-
	1		There shall be established an Appellate Tribunal to be called the Customs Appellate Tribunal to exercise the powers and perform the functions conferred on the on the Customs Appellate Tribunal by this Act.
	2		The Customs Appellate Tribunal shall consist of a chairman and such other judicial and technical members who shall be appointed in such numbers and in such manner as the Prime Minister may prescribe by rules, which may be made and shall take effect notwithstanding anything contained in section 219 or any other law or rules for the time being in force.
	3		No person shall be appointed as a judicial member of the Customs Appellate Tribunal unless he- (a) has been a judge of a High Court; (b) is or has been a District Judge; or (c) is an an advocate of a High Court with a standing of not less than ten years; or (d) possesses such other qualification as may be prescribed under sub-section (2) of this section.
	4		No person shall be appointed as a technical member of a Custom Appellate Tribunal unless he- (a) is an officer of Pakistan Customs Service equivalent in rank to the Member of the Board or Chief Collector of Customs or Director General; or (b) is a Collector or Director or Chief of the Board having not less than three years experience in that position.
	5		The constitution, functioning of benches and procedure of the Customs Appellate Tribunal shall appoint be regulated by rules which the Prime Minister may prescribe.
	6		The rules in respect of the matters covered under this section made prior to commencement of the Tax Laws (Second Amendment) Ordinance, 2019 shall continue in force unless amended or repealed.
196			Reference to High Court.
	(5)		The High Court upon hearing a reference under this section shall decide the question of law raised by the reference and pass judgment thereon specifying the grounds on which such judgment is based and the Tribunal's order shall stand modified accordingly. The Court shall send a copy of the judgment under the seal of the Court to the Appellate Tribunal. Provided that the reference filed under sub-section (1) shall be decided within six months of filing the application or within such extended period as the High Court may, for reasons to be recorded in writing, fix.'