

**The Customs Act, 1969 (IV of 1969)**

S.No	Section	Sub-section	clauses	Important points Gazette Finance Act 2020 NEW / inserted Omitted or deleted substituted
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1	2			Definition
	(ai)			<p>Advance ruling means</p> <ul style="list-style-type: none"> <li>- written decision</li> <li>- on the request of applicant</li> <li>- for determination of                             <ul style="list-style-type: none"> <li>• classification</li> <li>• origin or applicability of a particular relief or</li> <li>• exemption on goods prior to their importation or</li> <li>• exportation</li> <li>• valid for a specified period of time</li> </ul> </li> </ul>
	(s)			<p>"smuggle"</p> <ul style="list-style-type: none"> <li>- or in any way being concerned in carrying, transporting, removing, depositing, harbouring, keeping, concealing</li> <li>- manufactures of gold or silver or platinum or palladium or radium or precious stones, and any other goods threshold increased from Rs. 150,000 to Rs. 500,000</li> </ul>
2	7			<p>Assistance to the officers of customs :</p> <ul style="list-style-type: none"> <li>- Border Military Police (BMP)</li> </ul>
3	17			<p>Detention, seizure and confiscation of goods imported in violation of section 15 or section 16.-</p> <ul style="list-style-type: none"> <li>- new proviso</li> <li>- detention period shall not exceed fifteen days</li> <li>- extended by Chief Collector or DG for the period</li> <li>- not exceeding fifteen days</li> </ul>
4	19			<p>General power to exempt from customs-duties.-</p> <ul style="list-style-type: none"> <li>- notification validation period extended from 2020 to 2021</li> </ul>
5	19C			<p>Minimal duties not to be demanded.-</p> <ul style="list-style-type: none"> <li>- threshold for minimum duties increased from Rs. 100 to Rs. 5,000</li> </ul>
6	21			<p>Power to deliver certain goods with-out payment of duty and to repay duty on certain goods.-</p> <ul style="list-style-type: none"> <li>- repayment of custom duties restrict to</li> <li>- duties as levied under section 18 or 18A</li> </ul>
7	27A			<p>Allowing mutilation or scrapping of goods.-</p> <ul style="list-style-type: none"> <li>- new proviso</li> <li>- goods imported in new condition not allowed</li> <li>- scrapping and mutilation and</li> <li>- classified and chargeable to leviable duty and taxes as</li> <li>- new goods</li> </ul>
8	32A			<p>Fiscal fraud</p>
		(1)	(ac)	<p>declare value -</p> <ul style="list-style-type: none"> <li>- significantly higher or lower than the actual value</li> <li>- that the price actually paid or payable for the goods when sold for export to Pakistan.</li> </ul>

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				<ul style="list-style-type: none"> <li>- Proceeding initiated</li> <li>- subject to condition or limitation as</li> <li>- prescribed by the Board under rules.</li> </ul>								
	32A	(2)		<ul style="list-style-type: none"> <li>- new proviso</li> <li>- an offence , having no revenue implication</li> <li>- show cause notice issued</li> <li>- within 180 days</li> <li>- for such fraud for penal action.</li> </ul>								
9	80			Checking of goods declaration by the Customs.-								
		(3)		<ul style="list-style-type: none"> <li>- new proviso</li> <li>- in case of reassessment</li> <li>- notice served to importer</li> <li>- through Customs computerized system</li> <li>- and opportunity of hearing provided.</li> </ul>								
10	139			Declaration by passenger or crew baggage								
		(2)		where any passenger or a member of the crew - <ul style="list-style-type: none"> <li>- make false declaration</li> <li>- or fails to make such declaration as required under law</li> <li>- shall be guilty of an offence under this Act.</li> </ul>								
		(3)		<ul style="list-style-type: none"> <li>- new proviso</li> <li>- where any person attempts bring into and take out of Pakistan</li> <li>- currency</li> <li>- gold</li> <li>- precious metals</li> <li>- or stones</li> <li>- in any form, through concealment in baggage or circumventing customs controls at airports / sea-ports and land border custom-stations</li> <li>- shall be guilty of an offence of smuggling</li> </ul>								
11	156			Punishment for offences								
				(8)(i) - goods be smuggled into or out of Pakistan. <table border="1"> <tbody> <tr> <td>PKR 500,001 - 3,000,000</td> <td> <ul style="list-style-type: none"> <li>- penalty value of goods</li> <li>- conviction</li> <li>- imprisonment two years</li> </ul> </td> </tr> <tr> <td>PKR 3 million - 5 million</td> <td> <ul style="list-style-type: none"> <li>- penalty two times the value of goods</li> <li>- conviction</li> <li>- imprisonment three years</li> </ul> </td> </tr> <tr> <td>PKR 5 million - 7.5 million</td> <td> <ul style="list-style-type: none"> <li>- penalty three times value of goods</li> <li>- conviction</li> <li>- imprisonment five years</li> </ul> </td> </tr> <tr> <td>PKR 7.5million -10 million</td> <td> <ul style="list-style-type: none"> <li>- penalty four times the value of goods</li> <li>- conviction</li> <li>- imprisonment ten years</li> </ul> </td> </tr> </tbody> </table>	PKR 500,001 - 3,000,000	<ul style="list-style-type: none"> <li>- penalty value of goods</li> <li>- conviction</li> <li>- imprisonment two years</li> </ul>	PKR 3 million - 5 million	<ul style="list-style-type: none"> <li>- penalty two times the value of goods</li> <li>- conviction</li> <li>- imprisonment three years</li> </ul>	PKR 5 million - 7.5 million	<ul style="list-style-type: none"> <li>- penalty three times value of goods</li> <li>- conviction</li> <li>- imprisonment five years</li> </ul>	PKR 7.5million -10 million	<ul style="list-style-type: none"> <li>- penalty four times the value of goods</li> <li>- conviction</li> <li>- imprisonment ten years</li> </ul>
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				Exceeds PKR 10 million	<ul style="list-style-type: none"> <li>- penalty five times the value of goods</li> <li>- conviction</li> <li>- imprisonment fourteen years</li> </ul>
	156			Punishment for offences	
				(8)(iii) - smuggled or prohibited goods comprise currency, gold, silver, platinum or precious stones in any form.	
				US \$ 10,000 or equivalent in value (currency of other denomination)	<ul style="list-style-type: none"> <li>- penalty value of goods</li> <li>- conviction</li> <li>- imprisonment two years</li> </ul>
				US \$ 10,001 to US \$ 20,000 or equivalent in value (currency of other denomination)	<ul style="list-style-type: none"> <li>- penalty two times the value of goods</li> <li>- conviction</li> <li>- imprisonment three years</li> </ul>
				US \$ 20,001 to US \$ 50,001 or equivalent in value (currency of other denomination)	<ul style="list-style-type: none"> <li>- penalty three times value of goods</li> <li>- conviction</li> <li>- imprisonment five years</li> </ul>
				US \$ 50,001 to US \$ 100,000 or equivalent in value (currency of other denomination)	<ul style="list-style-type: none"> <li>- penalty four times the value of goods</li> <li>- conviction</li> <li>- imprisonment ten years</li> </ul>
				Exceeds US \$ 100,000 or equivalent in value (currency of other denomination)	<ul style="list-style-type: none"> <li>- penalty five times the value of goods</li> <li>- conviction</li> <li>- imprisonment fourteen years</li> </ul>
12	179			Power of adjudication	
		(3)		<ul style="list-style-type: none"> <li>- new provision</li> <li>- cases decision limited to 30 days of the issuance of show cause.</li> </ul>	
13	187			Burden of proof as to lawful authority etc.-	
				<ul style="list-style-type: none"> <li>- new provision</li> <li>- any person, alleged to have committed an offence under this Act,</li> <li>- shall bear the burden of proof that</li> <li>- any property owned by him in his name or</li> <li>- someone else name was not acquired from the proceeds of such crime.</li> </ul>	
14	194(B)			Orders of Appellate Tribunal	
		(1)		<ul style="list-style-type: none"> <li>- new provision</li> <li>- appeals shall be decided within a period of 30 days</li> </ul>	
15	195(C)			Alternative dispute resolution (ADR).	
				<ul style="list-style-type: none"> <li>- Redrafted and substitute</li> </ul>	
16	201			Procedure for sale of goods and application of sale proceeds.-	
		(3)		<ul style="list-style-type: none"> <li>- new provision</li> <li>- goods declaration filed</li> <li>- share of importer in sale proceeds not exceed the declared value of the goods.</li> </ul>	
17	212A			Authorized economic operator programme.-	
		(3)		describe the procedure	

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18	212B			Advance ruling.-
				describe the procedure