

Section	Sub-section	Clause	Amendments of Act IV of 1969. - In the Customs Act, 1969 (IV of 1969) NEW / inserted Omitted or deleted substituted Gazette Finance Act 2021
			In the Customs Act, 1969 (IV of 1969), the following further amendments shall be made, namely:-

2			Definition
	(kka)		" documents " means a goods declaration, application for claim of refund, duty drawback or repayment of duty, import or export general manifest, passenger manifest, bill of lading, airway bill master bill of lading, bill of lading, airway bill, certificate of origin, commercial invoice and packing list or similar other forms or documents used for customs clearance or making a declaration to Customs, whether or not signed or initialed or otherwise authenticated, and also includes,-
	(kkc)		" Electronic assessment " means assessment of a goods declaration in Customs Computerized System by an officer of Customs or by the computerized system according to the selectivity criteria;"
	(ld)		" Vessel Intimation Report (VIR) " means an intimation regarding impending arrival of a vessel at a customs sea port, where the customs computerized system is operational, to the customs authorities in the form and manner, by the carrier or his agent, as may be prescribed by rules;"
	(oo)		" owner " of goods includes any person who is for the time being entitled, either as owner or agent for the owner, to the possession of the goods;" and
	(s)		" smuggle " means to bring into or take out of Pakistan, in breach of any prohibition or restriction for the time being in force, or in any way being concerned in carrying, transporting, removing, depositing, harbouring, keeping, concealing, retailing or en route pilferage of transit goods] or evading payment of customs-duties or taxes leviable thereon,-
3CCB			Directorate General of National Nuclear Detection Architecture. -
			The Directorate General of National Nuclear Detection Architecture shall consist of a Director General and as many Deputy Director Generals, Directors, Additional Directors, Deputy Directors, Assistant Directors and such other officers as the Board may, by notification in the official Gazette, appoint.";
3CCC			Directorate General of Marine. -
			The Directorate General of Marine 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.";
12			Power to appoint or license public warehouses. -
	(1)		At any warehousing station, the respective Collector of Customs in his own jurisdiction may, from time to time, appoint or license public warehouses wherein dutiable goods may be deposited without payment of customs-duty.
	(2)		Every application for a license for a public warehouse shall be made in such form as may be prescribed by the respective Collector of Customs in his own jurisdiction .
			Provided that where the Customs Computerized System is operational, the application shall be filed to the respective Collector of Customs through the system in the manner as may be prescribed by rules.

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			In the Customs Act, 1969 (IV of 1969), the following further amendments shall be made, namely:-
	(3)		A license granted under this section may be cancelled by the respective Collector of Customs in his own jurisdiction for infringement of any condition laid down in the license or for any violation of any of the provisions of this Act or any rules made there under, after the licensee has been given proper opportunity of showing cause against the proposed cancellation.
	(4)		Pending consideration whether a license be cancelled under sub-section (3), the respective Collector of Customs in his own jurisdiction may suspend the license.
12A			Power to appoint or licence common warehouses. -
	(1)		At any warehousing station, the respective Collector of Customs in his own jurisdiction may, from time to time, appoint or licence common warehouses wherein dutiable goods may be deposited without payment of customs-duty on owner or licensee own account.
	(2)		Every application for a licence for a common warehouse shall be made in such form as may be prescribed by the respective Collector of Customs in his own jurisdiction: Provided that where the Customs Computerized System is operational, the application shall be filed to the respective Collector of Customs through the system in the manner as may be prescribed by rules.
	(3)		A licence granted under this section may be cancelled by the respective Collector of Customs in his own jurisdiction for infringement of any condition laid down in the licence or for any violation of any of the provisions of this Act or any rules made thereunder, after the licensee has been given proper opportunity of showing cause against the proposed cancellation.
	(4)		Pending consideration whether a licence be cancelled under sub-section (3), the respective Collector of Customs in his own jurisdiction may suspend the licence.
13			Power to license private warehouses. -
	(1)		At any warehousing station, the respective Collector of Customs in his own jurisdiction may, from time to time, license private warehouses wherein dutiable goods may be deposited without payment of customs-duty.
	(2)		Every application for a license for a private warehouse shall be made in such form as may be prescribed by the respective Collector of Customs in his own jurisdiction . Provided that where the Customs Computerized System is operational, the application shall be filed to the respective Collector of Customs through the system in the manner as may be prescribed by rules.
	(3)		A license granted under this Section may be cancelled by the respective Collector of Customs in his own jurisdiction for infringement of any condition laid down in the license or for any violation of any of the provisions of this Act or any rules made there under, after the licensee has been given proper opportunity of showing cause against the proposed cancellation.

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	(4)		Pending consideration whether a license be cancelled under sub-section (3), the respective Collector of Customs in his own jurisdiction may suspend the license.
18E			Pakistan Customs Tariff. - The Board may, by notification in the official Gazette, subject to such conditions, limitations or restrictions as it may deem fit to impose, make such changes in the Pakistan Customs Tariff, specified in the First Schedule to this Act, required only for the purposes of statistical suffix of the Pakistan Customs Tariff (PCT) Code. Provided further that the Board may constitute a committee or a center for the purpose of settlement of disputes regarding classification of goods and may prescribe rules or procedure for carrying out the purpose of this section.
19			General power to exempt from customs-duties. -
	(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 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, 2021 2022 , if not earlier rescinded by the Federal Government or the National Assembly.
25			Value of imported and exported goods
	(9)		FALL BACK METHOD. - If the customs value of the imported goods cannot be determined under sub-sections (1),(5),(6),(7) and (8), it shall, subject to the rules, be determined using reasonable means on the basis of a value derived from among the methods of valuation set out in sub-sections (1),(5),(6),(7) and (8), that, when applied in a flexible manner to the extent necessary to arrive at a customs value.
25A			Power to determine the customs value
	(1)		Notwithstanding the provisions contained in section 25 the Collector of Customs on his own motion or , the Director of Customs Valuation on his own motion or on a reference made to him by any person or an officer of Customs, may determine the customs value of any goods or category of goods imported into or exported out of Pakistan, after following the methods laid down in section 25, whichever is applicable.; Provided that notwithstanding anything contained in any provision of this Act and any decision or judgment of any forum, authority or court, while determining the customs value under this section, the Director may incorporate values from internationally acclaimed publications, periodicals, bulletins or official websites of manufacturers or indenters of such goods.

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	(2A)		In case of any conflict in the customs value determined under sub-section (1), the Director General of Valuation shall determine the applicable customs value.”; and
	(4)		The customs value determined under sub-section (1), or the case may be under sub-section (2A) , shall be applicable until and unless revised or rescinded by the competent authority.
25D			Revision of the value determined.
			Where the customs value has been determined under section 25A by the Director of Valuation the revision petition may be filed before the Director-General of Valuation within thirty days from the date of determination of customs value and any proceeding pending before any court, authority or tribunal shall be referred to the Director-General for the decision.
			Notwithstanding the provision contained in section 25A, the Director General Valuation may on his own motion or in pursuance to a review petition made to him within thirty days from the date of determination by any person or an officer of Customs may rescind or determine the value afresh:
			Provided that the proceedings so initiated shall be completed within sixty days of the filing of the review petition or initiation of proceedings as the case may be.”;
27A			Allowing mutilation or scrapping of goods. -
			At the request of the owner ,to be made before the filing of goods declaration, the mutilation or scrapping of goods as are notified by the Board, may be allowed, in the manner as prescribed by the rules and where such goods are so mutilated or scrapped they shall be chargeable to duty at such rates as may be applicable to the goods as if they had been imported in the mutilated form or as scrapped:
			Provided that the goods imported in new condition shall not be allowed scrapping and mutilation and shall be classified and chargeable to leviable duty and taxes as new goods.

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			In the Customs Act, 1969 (IV of 1969), the following further amendments shall be made, namely:-

30			<p>Date of determination of rate of import duty.-</p> <p>The rate of duty applicable to any imported goods shall be the rate of duty in force;</p> <p>a) in the case of goods cleared for home consumption under section 79, on the date on which a goods declaration is manifested under that section; and</p> <p>b) in the case of goods cleared from a warehouse under section 104, on the date on which a goods declaration for clearance of such goods is manifested under that section:</p> <p>Provided that, where a goods declaration has been manifested in advance of the arrival of the conveyance by which the goods have been imported, the relevant date for the purposes of this section shall be the date on which the goods declaration is manifest under section 79 or section 104, as the case may be, except for those goods declaration in respect of which the rate of duty change after the submission of the goods declaration and before the berthing or cross-over event of the vessel or the vehicle respectively, as the case may be, the relevant date in which case, for the purposes of this section, shall be the date on which the vessel has berthed or the vehicle has crossed-over the border, as the case may be, <u>of the conveyance is delivered at the port of first entry:</u></p>
32			False statement, error, etc.-
	(3A)		<p>Notwithstanding anything contained in sub-section (3), where any duty, taxes or charge has not been levied or has been short-levied or has been erroneously refunded and this is discovered as a result of an audit or examination of an importer's or exporter's accounts or by any means other than an examination of the documents provided by the importer or exporter at the time the goods were imported or exported, the person liable to pay any amount on that account shall be served with a notice within five 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 one hundred twenty thousand rupees, the Customs authorities shall not initiate the aforesaid action.</p>

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32C			Mis-declaration of Value for illegal transfer of funds into or out of Pakistan. -
	(1)		Without prejudice to any action that may be taken under this Act or any other law for the time being in force, if any person overstates the value of imported goods or understates the value of exported goods or vice versa, or using other means including short-shipment, over-shipment, with a view to illegally transferring funds into or out of Pakistan, such person shall be served with a notice to show cause within a period of two years from the date of detection of such mis-declaration as to why penal action shall not be initiated: <i>Provided that if goods have not been cleared from customs, such goods shall also be liable to be seized: Provided further that Board may, by notification in the official Gazette, make rules for carrying out the purposes of this section.</i>
44			Delivery of import manifest in respect of a conveyance other than a vessel. -
			<i>The person-in-charge of a conveyance other than a vessel shall before arrival or, within twenty-four hours after arrival thereof at a land customs-station or customs-airport, as the case may be, deliver or file electronically an import manifest to the appropriate officer.</i> The person-in-charge of a conveyance other than a vessel shall before arrival or as per following timelines, after arrival thereof at a land customs-station or customs-airport, as the case may be, deliver or file electronically an import manifest to appropriate officer of Customs: (a) for customs airport: within three hours of landing; and (b) for land Customs-station: at the time of entry into the country as prescribed under the rules.
45			Signature and contents of import manifest and amendment thereof
	(2)		The appropriate officer shall permit the person-in-charge of a conveyance or his duly authorized agent to correct any obvious error in the import manifest or to supply any omission which in the opinion of such officer results from accident or inadvertence, by furnishing an amended or supplementary import manifest or by making an amendment electronically and shall levy thereon such fees as the Board from time to time directs. Provided that before the berthing of the vessel or the cross-over of the vehicle, as the case may be, the person incharge of a conveyance or his duly authorized agent may amend the import manifest subject to the rules notified by the Board.
	(3)		<i>Except as provided in sub-section (2), no import manifest shall be amended.</i>

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79			Declaration and assessment for home consumption or warehousing or transshipment
	(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 ten days of the arrival of the goods, by,
		(aa)	the documents mandatory for assessment of the goods, shall be uploaded by the importer or his agent with the goods declaration, as may be prescribed by the Board; and";
80			Checking of goods declaration by the Customs. -
	(4)		In case of the Customs Computerized System, goods may be examined and assessed only on the basis of computerized selectivity criteria. Provided further that in case of clearance of goods declaration through green channel, the goods may be examined with the prior approval of the Collector of Customs.
82			Procedure in case of goods not cleared or warehoused or transhipped or exported or removed from the port within fifteen days after unloading or filing of declaration. -
		(c)	in cases where goods are sold pending adjudication, appeal or decision of the court, the proceeds of sale shall be kept in deposit and if on such adjudication, or as the case may be, in such appeal or the decision of the court, the goods sold are found not to have been liable to confiscation, the entire sale proceeds, after necessary deduction of duties, taxes transportation and other charges or duties as provided in section 201, shall be handed over to the owner: Provided that Collector of Customs may direct the importer or in case importer is not traceable, the shipping line to re-export out of Pakistan any goods, banned or restricted through a notification issue by the Federal Government, if the same are not cleared or auctioned within sixty days of the date of their arrival:
83B			after the word "to", the word "outright" shall be inserted;
88			Receipt of goods at warehouse. -
	(5)		If the quantity or value of any goods has been incorrectly stated in the goods declaration, due to inadvertence or bona fide error, <u>the error may be rectified at any time before the warehousing of the goods is completed, and not subsequently</u> the Collector of Customs may, for reasons to be recorded in writing, direct the correction of the said error.
98			Period for which goods may remain warehoused. -
	(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 one month in case of non-perishable goods; and by the Collector of Customs, for a period not exceeding six months; and";

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131	(2)		<p>Clearance for exportation. -</p> <p>If any goods or class of goods imported and lying within the port area, are intended to be exported by its owner, the Collector may allow the export subject to the conditions as the Board may, from time to time, notify:</p> <p>Provided that the Board may in the case of any customs station or wharf, by notification in the official Gazette, and subject to such restrictions and conditions, if any, as it thinks fit, exempt any specified goods or class of goods or any specified person or class of persons, from all or any of the provisions of this section.</p> <p>Provided further that the Collector, where Customs Computerized System has not been introduced for reasons to be recorded in writing, may cause the examination of goods or any class of goods or goods belonging to a particular exporter or class of exporters at a designated place as he deems fit and proper.</p>
155F		C	<p>Cancellation of registration of registered user. -</p> <p>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:</p> <p>Provided that the Collector of Customs may, in exceptional circumstances, after recording reasons in writing after giving notice and affording reasonable opportunity of being heard, 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:</p>
155R			<p>Correction of clerical errors. -</p> <p>Where the Customs Computerized System is in operation and the Collector of Customs is satisfied that incorrect data has been electronically communicated to Customs due to any clerical error, he may, for reasons to be recorded in writing, direct the correction of the said error. Except as provided herein, no person shall alter any data in the Customs Computerized System.</p> <p>Provided that in case where any clerical or typographical error is noted in goods declaration except as provided in section 29 of this Act, the exporter or importer may apply to the concerned officer not below the rank of Assistant Collector for issuance of correction or corrigendum certificate and the concerned officer upon his satisfaction may issue such certificate for subsequent correction in the computerized goods declaration.</p>

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			In the Customs Act, 1969 (IV of 1969), the following further amendments shall be made, namely:-

156			Punishment for offences. -
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		Offences	Penalties	Section of this Act to which offence has reference.										
		(1)	(2)	(3)										
1	ii	If any person contravenes the requirement of placement of invoice and packing list inside the import container or consignment.	Such person shall be liable to a penalty as under:- not exceeding fifty thousand rupees <table border="1"> <tr> <td>1st Time</td> <td>Rs. 100,000 50,000</td> </tr> <tr> <td>2nd Time</td> <td>Rs. 500,000 250,000</td> </tr> <tr> <td>3rd Time</td> <td>Rs. 1,000,000 500,000</td> </tr> <tr> <td>4th Time</td> <td>outright confiscation of goods and blockage of WEBOC user ID for one year.</td> </tr> </table>	1 st Time	Rs. 100,000 50,000	2 nd Time	Rs. 500,000 250,000	3 rd Time	Rs. 1,000,000 500,000	4 th Time	outright confiscation of goods and blockage of WEBOC user ID for one year.	General		
1 st Time	Rs. 100,000 50,000													
2 nd Time	Rs. 500,000 250,000													
3 rd Time	Rs. 1,000,000 500,000													
4 th Time	outright confiscation of goods and blockage of WEBOC user ID for one year.													
	iii	If any person fails to attach or electronically upload mandatory documents required under section 79 or 131 of the Customs Act, 1969-	Such person shall be liable to a penalty as under; <table border="1"> <tr> <td>1st Time</td> <td>Rs. 50,000</td> </tr> <tr> <td>2nd Time</td> <td>Rs. 100,000</td> </tr> <tr> <td>3rd Time</td> <td>Rs. 150,000</td> </tr> <tr> <td>4th Time</td> <td>Rs 200,000</td> </tr> <tr> <td>5th Time</td> <td>Rs. 250,000 and onwards</td> </tr> </table>	1 st Time	Rs. 50,000	2 nd Time	Rs. 100,000	3 rd Time	Rs. 150,000	4 th Time	Rs 200,000	5 th Time	Rs. 250,000 and onwards	
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4 th Time	Rs 200,000													
5 th Time	Rs. 250,000 and onwards													
47A		If the goods declaration is not filed within the prescribed period of ten days.	OMITTED	79										
89	i	If any person without lawful excuse, the proof of which shall be on such person, acquires possession of, or is in any way concerned in carrying, removing, depositing, harbouring, keeping or concealing, retailing or in any manner dealing with smuggled goods or any goods in respect to which there may be reasonable suspicion that they are smuggled goods;	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, where the value of such goods exceeds three hundred thousand rupees, he shall further be liable, upon conviction by a Special Judge, to imprisonment for a term not exceeding six years and to a fine not exceeding ten times the value of such goods	General										

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90		If any person, without lawful excuse the proof of which shall be on such person, acquires possession of, or is in any way concerned in carrying, removing, depositing, harbouring, keeping or concealing, retailing or in any manner dealing with any goods, not being goods referred to in clause 89, which have been unlawfully removed from a warehouse, or which are chargeable with a duty which has not been paid, or with respect to the importation or exportation of which there is a reasonable suspicion that any prohibition or restriction for the time being in force under or by virtue of this Act has been contravened, or if any person is in relation to any such goods in any way, without lawful excuse, the proof of which shall be on such person, concerned in any fraudulent evasion or attempt at evasion of any duty chargeable thereon, or of any such prohibition or restriction as aforesaid or of any provision of this Act applicable to those goods,	such goods shall be liable to confiscation, and any person concerned shall also be liable to a penalty not exceeding ten times the value of the goods.	General
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157			Extent of confiscation. -
	(2)		Every conveyance of whatever kind used in the removal of any goods liable to confiscation under this Act shall also be liable to confiscation. Provided that, where a conveyance liable to confiscation has been seized by an officer of customs, the appropriate officer may, in such circumstances as may be prescribed by rules, order its release, pending the adjudication of the case involving its confiscation if the owner of the conveyance furnishes him with a sufficient guarantee from a scheduled bank for the due production of the conveyance at any time and place it is required by the appropriate officer to be produced. Provided further that where a conveyance liable to confiscation has been seized for the third time, no option to pay fine in lieu of the confiscation shall be given.

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179	(3)		<p>Power of adjudication. -</p> <p>The cases shall be decided within ninety days of the issuance of show cause notice or within such period extended by the Collector for which reasons shall be recorded in writing, but such extended period shall in no case exceed sixty days:</p> <p>Provided that in cases, wherein the provisions of clause (s) of section 2 have been invoked, such cases shall be decided within a period of thirty days of the issuance of show cause notice:</p> <p>Provided further that any period during which the proceedings are adjourned on account of a stay order or alternative dispute resolution proceedings or the time taken through adjournment by the petitioner not exceeding thirty days, shall be excluded for the computation of aforesaid periods.</p> <p>Provided further that in cases where in goods are lying at sea-port, airport or dry port, these shall be decided within thirty days of the issuance of show cause notice which can be extended by another fifteen days by Collector of Customs, if required so.</p>
195	(1)		<p>Powers of Board or Collector or Chief Collector to pass certain orders. -</p> <p>Powers of Board or Chief Collector or Collector to pass certain orders. -</p> <p><u>The Board or the Collector of Customs or the Chief Collector 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.</u></p> <p>The Board or the Chief Collector or the Collector of Customs 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:</p>

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202B			Reward to Customs officers and officials Reward to officers and officials of Customs and Law Enforcement Agencies.
	(1)		<u>In cases involving evasion of customs-duty and other taxes and confiscation of goods, cash reward shall be sanctioned to the officers of Customs Service of Pakistan, as defined under the Occupational Groups and Services (Probation, Training and Seniority) Rules, 1990 and officials, for their meritorious conduct in such cases, and to the informer providing credible information leading to such confiscation or detection, as prescribed by rules by the Board, only after realization of part or whole of the duty and taxes involved in such cases.</u> In cases involving evasion of customs-duty and other taxes and confiscation of goods, cash reward shall be sanctioned to the officers of Customs Service of Pakistan, as defined under the Occupational Groups and Services (Probation, Training and Seniority) Rules, 1990 and officials including officers and officials of other law enforcement agencies, who assist Customs officers and officials or are actually instrumental in seizure of smuggled goods and vehicles as confirmed by the respective Collectorate of Customs, for their meritorious conduct in such cases, and to the informer providing credible information leading to such confiscation or detection, as may be prescribed by rules by the Board, only after realization of part or whole of the duty and taxes involved in such cases.
212B			Advance Ruling.
	(5)		The Ruling issued under sub-section (1) shall be binding on the Customs for a period of one year three years unless there is a change in law or facts or circumstances on the basis of which the advance ruling was pronounced.
First Schedule	Sub-Chapter V		OR SPECIAL TECHNOLOGY ZONES (STZ) OR AUTHORIZED UNDER EXPORT FACILITATION SCHEMES,
			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); and
Fifth Schedule			the Fifth Schedule to the Customs Act, 1969 (IV of 1969), shall be substituted in the manner provided for in the Second Schedule to this Act.

Shifting of power				
	Section no	Description	Existing	Purposed
	25C	Power to take over the imported goods.	Board	Respective Chief Collector
	196	Reference to High Court.	Additional	Deputy