

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 2023
			In the Customs Act, 1969 (IV of 1969), the following further amendments shall be made, namely:-

2			Definitions-
		(s)	<p>"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 anywhere within the territorial jurisdiction of Pakistan or evading payment of customs-duties or taxes leviable thereon,-</p> <p>(i) gold bullion, silver bullion, platinum, palladium, radium, precious stones, antiques, currency, narcotics and narcotic and psychotropic substances; or</p> <p>(ii) manufactures of gold or silver or platinum or palladium or radium or precious stones, and any other goods notified by the Federal Government in the official Gazette, which, in each case, exceed five hundred thousand rupees in value; or</p> <p>(iii) any goods by any route other than a route declared under section 9 or 10 or from any place other than a customs-station. and includes an attempt, abetment or connivance of so bringing in or taking out of such goods; and all cognate words and expressions shall be construed accordingly;</p>
7			<p>Assistance to the officers of customs. -</p> <p>All officers of Federal and Provincial Governments, including Inland Revenue, Police, National Highways and Pakistan Motorway Police, Civil Armed Forces, Border Military Police (BMP) , Provincial Levies, Khasadar Force 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.</p>
19			General power to exempt from customs-duties. -
	(1)		<p>The 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, 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 , or to implement an agreement of the Government of Pakistan with any entity, 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.</p>

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 2023
			In the Customs Act, 1969 (IV of 1969), the following further amendments shall be made, namely:-
	(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, 2023 2024, if not earlier rescinded by the Federal Government or the National Assembly.</p>
25A			Power to determine the customs value. -
	(1)		<p>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:</p> <p>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 consult prices of goods available in internationally acclaimed publications, periodicals, bulletins or official websites of manufacturers of indenters of such goods.</p>
79			Declaration and assessment for home consumption or warehousing or transshipment
	(1)	After 2 nd proviso	Provided further also that in case of land customs station at border, the owner of any imported goods shall file Goods Declaration (GD) for home consumption or warehousing or transshipment or any other approved purpose, within three days of arrival of goods at the border Customs station.
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 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 one month three months , following the said date:

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 2023
			In the Customs Act, 1969 (IV of 1969), the following further amendments shall be made, namely:-

139	(1)		<p>Declaration by passenger or crew of baggage. -</p> <p>The owner of any baggage whether a passenger or a member of the crew or a representative on behalf of a group of passengers 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:</p> <p>Provided that where the Customs Computerized System is operational, all declarations and communications shall be electronic.</p>
-----	-----	--	--

156			Punishment for offences. -
-----	--	--	-----------------------------------

		Offences	Penalties	Section of this Act to which offence has reference.
		(1)	(2)	(3)
1	(ii)	<u>If any person, as specified in the rules contravenes the requirement of placement of invoice and packing list inside the importer container or consignment.</u>	<u>Such person shall be liable to a penalty as under:-</u> 1st time Rs 50,000/- 2nd time Rs 250,000/- 3rd time and onward for every recurring violation Rs 500,000/-	<u>General</u>
	(iii)	If any person fails to attach or electronically upload mandatory documents requires under section 79 or 131 of the Customs Act, 1969-, 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:- 1sttime Rs.50,000/- 2ndtime Rs.100,000/- 3rd time Rs. 150,000/- 4thtime Rs.200,000/- 5thtime and Rs.250,000/- onwards Such person shall be liable to a penalty not exceeding Rs.50, 000/-.	General

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 2023
			In the Customs Act, 1969 (IV of 1969), the following further amendments shall be made, namely:-

		Offences	Penalties	Section of this Act to which offence has reference.
		(1)	(2)	(3)
8	(i)	<p>where any goods be smuggled into or out of Pakistan,-</p> <p>(b) if the value of the goods is from PKR 3,000,001 to 5,000,000 (both inclusive);</p> <p>(c) if the value of the goods is from PKR 5,000,001 to 7,500,000 (both inclusive);</p> <p>(d) if the value of the goods is from PKR 7,500,001 to 10,000,000 (both inclusive);</p>	<p>such goods shall be liable to confiscation and any person concerned in the offence shall be liable to-</p> <p>a penalty not exceeding two times but not less than 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: Provided that the sentence of the imprisonment shall not be less than two years.</p> <p>a penalty not exceeding three times but not less than the value of the goods; and upon conviction by a Special Judge he shall further be liable to imprisonment for a term not exceeding five years: Provided that the sentence of the imprisonment shall not be less than two and half years.</p> <p>a penalty not exceeding four times but not less than 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 that the sentence of the imprisonment shall not be less than three years.</p>	General

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 2023
			In the Customs Act, 1969 (IV of 1969), the following further amendments shall be made, namely:-

		Offences	Penalties	Section of this Act to which offence has reference.
		(1)	(2)	(3)
9	(i)	If any goods, not being goods referred to in clause 8, are imported into or exported from Pakistan evading payment of leviable customs-duties or in violation of any prohibition or restriction on the importation or exportation of such goods imposed by or under this Act or any other law; or	Such goods shall be liable to confiscation; and any person concerned in the offence shall also be liable to a penalty not exceeding two times but not less than the value of the goods.	15 & 16
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, 89[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 but not less than 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

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 2023
			In the Customs Act, 1969 (IV of 1969), the following further amendments shall be made, namely:-

		Offences	Penalties	Section of this Act to which offence has reference.
		(1)	(2)	(3)
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 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 but not less than the value of the goods.	General

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 2023
			In the Customs Act, 1969 (IV of 1969), the following further amendments shall be made, namely:-
179	(2)		Power of adjudication. - Notwithstanding the provisions of sub-section (1), the Board may, by notification in the official Gazette, fix or vary the jurisdiction and powers of any Officer of Customs or a class of officers, and may also assign or transfer, by an order, any case to any Officer of Customs, irrespective of the territorial jurisdiction. Provided that the respondent may opt for adjudication through the customs computerized system for such goods or offences as notified by the Board.
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 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, conveyance and any other equipment for operational purposes by the Board or, with approval of the Board, its subordinate offices.
185D			Transfer of cases. -
	(3)		The Board may at any stage of investigation direct transfer of investigation of criminal case from one field formation to other formation.
194A			Appeals to the Appellate Tribunal. -
	(1)		Any person or an officer of Customs aggrieved by any of the following orders may appeal to the Appellate Tribunal against such orders:
		(g)	an appellate order or a quasi-judicial order passed by the Chief Collector of Customs under provisions of this Act and the rules made thereunder provided that such appeal shall be heard by a special bench consisting of one technical member and one judicial member.
208			Person to produce authority if required. -
	(2)		Where the principal chooses to transact business directly without using an agent licensed under section 207, he may do so himself or may authorize an employee or representative that may transact business generally at the customs-port, airport or land customs-station or custom-house for such principal: Provided that the appropriate officer may refuse to recognize such an employee or representative unless such a person produces an authority in writing duly signed by the principal. Provided further that the Board may make rules regarding eligibility of a person for self-filing of goods declaration as provided under sub-section (2) read with section 155C of this Act.

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 2023
			In the Customs Act, 1969 (IV of 1969), the following further amendments shall be made, namely:-

212B			Advance Ruling.
	(2)		The question on which advance ruling is sought shall be in respect of,
		(i)	classification of goods under the first schedule to this Act;
		(ii)	determination of origin of the goods under the rules of origin notified for bilateral and multilateral agreements; or
		(iii)	<u>applicability of notifications issued in respect of duties under this Act or any tax or duty chargeable under any of the law for the time being in force in the same manner as duty of customs leviable under this Act; or</u>
			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

			Technical correction update
	Law section	Existing	Purposed
	3C	Pakistan Customs Academy (PCA)	Custom Academy of Pakistan (CAP)