

VERSION - 01

(As amended vide CGO No. 8/2012 dated 12th November, 2012)

**GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
FEDERAL BOARD OF REVENUE**

C. No. 5(1) L&P/2000-Pt

Islamabad the 12th November, 2010

CUSTOMS GENERAL ORDER No. 10 OF 2010

**SUBJECT: -- SPECIAL PROCEDURE FOR DISPOSAL OF CONFISCATED LIQUOR
PURCHASED BY DIPLOMATIC BONDS ETC**

The Federal Board of Revenue is pleased to prescribe the following procedure for clearance of liquor confiscated by the customs and supplied to the authorized/licensed diplomatic bonds for supply/sale to diplomats and privileged persons subject to Board's guidelines circulated vide C. No. 5(1) L&P/2002/Pt dated 17.08.2006 and strict adherence to legal provision of Chapter XI (warehousing) of the Customs Act, 1969 for warehousing the liquor wherever applicable:-

- A. Procedure for in-bonding the liquor:
- (i) At the end of each month, the Collectorate shall send a detailed list of liquor confiscated from non muslims, ripe for disposal, to all the diplomatic bonds in the country inviting sealed bids for purchase of the liquor, alongwith tentative dates for receipt and opening of the bids;
 - (ii) After purchasing the confiscated liquor, the bonder shall file in-bond Purchase Declaration Memo (PDM) in PRAL Module containing the details of brand name, quantity and value of liquor (Appendix-A);
 - (iii) The in-bond Purchase Declaration Memo shall be processed by the Customs officers of the Collectorate where the diplomatic bonder is licensed in normal course as the GD is processed;
 - (iv) After completion of in-bond Purchase Declaration Memo, the bonder shall approach respective Collectorate wherefrom the confiscated liquor is purchased for onward delivery to the bonded warehouse;
 - (v) All the liquor shall be delivered from State Warehouse to the diplomatic bonded warehouse premises under proper escort by the authorized officer of Customs with Consignment Delivery Note in quadruplicate specifying proper brand, quantity, category and value, etc. (Appendix-B);
 - (vi) The liquor so brought will be received by the Customs officer posted at the bonded warehouse and the representative of the bonder and acknowledgement thereof on the duplicate. Consignment Delivery Note shall be sent back to the delivery customs authorities for record of receipt of the confiscated liquor sold at the bonded warehouse premises. First copy of Consignment Delivery Note shall be retained for record by the customs officer posted at the warehouse. Triplicate copy of the delivery note will be given to the bonder for his record;
 - (vii) The customs officer posted at the warehouse on receiving the purchased confiscated liquor shall enter particulars of such receipt in the separate Special Purchase/Sale Bond Ledger maintained at the warehouse premises.

B. PROCEDURE FOR EX-BONDING THE LIQUOR:

- (i) The purchased confiscated liquor shall be cleared for sale to diplomatic missions, diplomats and privileged persons against exemption certificates issued by the

Ministry of Foreign Affairs or FBR booklets as per relevant rules on filing ex-bond Sale Declaration Memo (Appendix-C) in PRAL Module by the bonder. The sale shall be made in foreign US dollar and mode of transaction shall be the Banking Channel;

- (ii) The ex-bond Sale Declaration Memo shall be processed by the customs officer of the Collectorate where the diplomatic bonder is licensed as a GD is processed in normal course;
- (iii) After completion of ex-bond Sale Declaration Memo, the bonder shall approach customs officer posted at the warehouse for delivery of the liquor. The customs II officer shall enter particulars of such sale in the separate Special Purchase/Sale Bond Ledger II maintained at the warehouse premises;
- (iv) All the consignments of the confiscated liquor sold, shall be delivered from warehouse premises to the1 diplomatic bonder against Dispatch Note in duplicated for onward supply to the concerned purchaser;
- (v) Acknowledgement of the receipt by the purchaser will be made on the second copy of Dispatch Noted which shall be sent back to the customs officer posted at the warehouse premises;
- (vi) The bonder shall submit the details of in bonding/purchase and sales/ex-bonding of goods tq departmental bond section on monthly basis for audit/verification.
- (vii) The diplomatic bonds who purchase confiscated liquor shall have a separate room to store such liquor and it shall not be mixed with the imported one.

¹[APPENDIX-A

Purchase Declaration Memo

| | | | |
|--|----------------------------|-----------------------|--|
| Collectorate | Name of Bonder | License No. | Date of Filing |
| Description of goods | | Unit (Measurement) | Total Quantity |
| Unit value | Total Value | Origin | Warehouse from where liquor purchased |
| Declaration (I/We declare that the above particulars are true and correct to the best of my/our knowledge:-- | | | |
| Declarant's name and designation | | | Signature |
| Date & Machine # | Name of Processing Officer | Report] | |

²[APPENDIX-B

Consignment Delivery Note

| | | | | | |
|----------------------|----------------|----------|-------|-----------------------|-----------------------|
| Collectorate | Name of Bonder | | | License No. | Date of Delivery |
| Description of goods | | | | Unit (Measurement) | Total Quantity |
| Unit value | Total Value | Category | Brand | Amount Received | Payment mode Bank] |

APPENDIX-C

SALE INVOICE

| | | | |
|---------------|-----------------|-------------|----------------|
| Collectorate: | Name of Bonder: | License No. | Date of filing |
|---------------|-----------------|-------------|----------------|

| | | | |
|---|-----------------------------|---------------------------------------|---|
| Description of goods: | | Unit (Measurement) | Total Quantity |
| Unit Value: | Amount paid: | Payment Mode: | Bank: |
| Name of Purchaser/Diplomatic mission Booklet Holder | | Exemption certificate/booklet details | Name, Designation & Signature of Purchasing/ Receiving person |
| Declaration (I/We declare that the above particulars are true and correct to the best of my knowledge: Declarant name and designation Signature | | | |
| Date & Machine # | Name of Processing Officer: | Report | |
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(SAJJAD HYDER JHINJHIN)
SECOND SECRETARY

REFERENCES

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1. *Substituted for Appendix-A, vide CGO No 8/2012 dated 12th November, 2012*
 2. *Substituted for Appendix-B, vide CGO No 8/2012 dated 12th November, 2012*