

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

C. No. 15(1) AS &C /2011

Islamabad, the 29th September, 2011

CUSTOM GENERAL ORDER NO.07 OF 2011

Subject: PROCEDURE FOR LOCALLY FABRICATED TRUCKS MOUNTED ON CHASSIS OF OBSOLETE AND UNSERVICEABLE ARMY VEHICLES.

In order to safeguard the interest of public exchequer as well as that of the owners of mini trucks fabricated locally by using the chassis of old army vehicles and non-duty-paid components/pals, Federal Board of Revenue is pleased to lay down the following procedure as per the Federal Tax Ombudsman's recommendations/findings in complaint No.F.5112011-Advisor (Customs), dated 24.08.2011:

- (i) A nominee of the Association or an owner of a locally fabricated truck/bus mounted on chassis of an army vehicle purchased in auction would present the vehicle at the relevant Customs station with the request for early adjudication without written show cause notice and assessment of duties and taxes of smuggled/locally purchased engines and other parts, including body/cabin;
- (ii) The designated Customs officials will complete the proceedings of early adjudication under Section 180 of the Customs Act, 1969 on the basis of oral submissions or written grounds on the same day;
- (iii) The owner of the vehicle will be informed the same day about the amount of duty, taxes and fine to be deposited in the public exchequer; -
- (iv) The owner of the vehicle will deposit the amount of duty, taxes and line through challan duly signed by an authorized Customs official, in the National Bank of Pakistan, and produce the evidence thereof along with a written request for release of vehicle;
- (v) The designated Customs official on receipt of challan showing the deposit of duty, taxes and fine, shall allow release of vehicle against an undertaking by the owner that he will be responsible for any mis-statement or wrong declaration in respect of the vehicle before the Customs authorities;
- (vi) In case of reasonable suspicion of a tampered chassis number or cut and welded chassis number or a totally smuggled vehicle, the vehicle will be referred to an authorized Forensic Testing Laboratory at the expense of the owner, and the Customs authorities will decide through adjudication whether to confiscate or release the vehicle in the light of the forensic report,
- (vii) Each Model Customs Collectorate will designate an Assistant Collector or Deputy Collector to attend and redress any complaints filed by owners of such vehicles or by a designated member of their Association;
- (viii) The FBR will maintain data of all such vehicles in order to ensure that certificates issued by army auction authorities are not misused before the Motor Registration Authorities_ (Each Collectrates/Directorates would maintain such data of vehicles and send it to FBR on monthly basis).

(Muhammad Nauman Tashfeen)
Second Secretary (Anti Smuggling & Coord)