

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

C. No. 5(22)EP/2012

Islamabad the 17th August, 2012

**CUSTOMS
GENERAL ORDER NO. 12 OF 2012**

SUBJECT: -- PROCEDURE FOR EXPORT OF LIQUOR BY NON-MUSLIM ENTERPRISES TO NON-OIC COUNTRIES.

Pursuant to the decision of the Economic Coordination Committee (ECC) of the Cabinet, the Ministry of Commerce, vide its Notification SRO 621(I)/2012, dated 26.01.2012 made an amendment in the Export Policy Order, 2009, whereby export of intoxicants by non-Muslim enterprises to non-OIC countries has been allowed.

2. Accordingly, in order to streamline the procedure for export of surplus quantities of indigenously produced liquor by non-Muslim enterprises to non-OIC countries, the Federal Board of Revenue is pleased to prescribe the following procedure:--

(1) Eligibility:

Any person/firm desirous of exporting liquor under this CGO is eligible only if he:--

- (a) Is a non-Muslim citizen(s) of Pakistan;
- (b) Is registered as "Manufacture" of liquor under section 14 of the Sales Tax Act, 1990;
- (c) Possesses trademark, patents or brand ownership certificate of the product (liquor) meant for export; .
- (d) The product (liquor) being exported is locally manufactured; and
- (e) Export of liquor is meant for/destined to non-OIC countries.

(2) Prerequisites:

- (i) The manufacture-cum-exporter shall declare brand of liquor, its ingredients, date of manufacture & expiry on each pack (bottle/tin/cane) and each such package containing: tins/bottles shall be stamped "For export to (country's name) _____"
- (ii) The liquor shall be brought from manufacturing unit of the exporter to export station in a properly secured, riveted, locked and sealed package(s) and supported with Gate Passe(s) duly signed by the Excise & Taxation Department.

(3) Filing & Processing of Goods Declaration:

The authorized customs agent shall file the Goods Declaration under Section 131 of the Customs Act, 1969 alongwith the following documents:--

- (i) NTN/STRN;
- (ii) Original Commercial invoice;
- (iii) Original packing list;
- (iv) Form 'E' issued by any scheduled bank;
- (v) CNIC of Proprietor/Partners/Director(s) alongwith their declaration of religious identity/belief;

- (vi) Gate pass duly signed by the authorized officer of Provincial Excise & Taxation Department;
- (vii) Laboratory test report. from PCSIR or HE) Lab, verifying ingredients of the product.

(4) Customs Examination:

- (i) The Customs staff shall examine the export consignment on 100% basis in the presence of the In-charge Assistant or Deputy Collector of the concerned Customs Station;
- (ii) A representative sample shall be drawn from each consignment, which shall be duly signed by the Assistant or Deputy Collector supervising, the examination, and shall be sent to Customs laboratory for test and verification of ingredients declared, after allowing shipment. The other aspects of processing of Goods Declaration including assessment, valuation etc. shall be carried out in accordance with the Law and as per the procedure in vogue.

(Khalid Mehmood)
Second Secretary (Export Policy)