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GOVERNMENT OF PAKISTAN  
(REVENUE DIVISION)  
FEDERAL BOARD OF REVENUE

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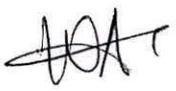
Islamabad, the 29<sup>th</sup> March, 2021.

**NOTIFICATION  
(CUSTOMS)**

S.R.O. 378(I)/2021.- In exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), section 50 of the Sales Tax Act, 1990, section 40 of the Federal Excise Act, 2005 and section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Customs Rules, 2001, which, as required under sub-section (3A) of the said section 219, were previously published *vide* Notification No.S.R.O 263(I)/2021, dated the 23<sup>rd</sup> February, 2021, namely:-

In the aforesaid Rules, in Chapter XXXII,-

- (1) in rule 741, in clause (b),-
- (a) after the words "airport operators", the expression "airlines custodians or" shall be inserted; and
  - (b) after the word "warehouses", the expression "authorized couriers, ground handling agents" shall be inserted;
- (2) in rule 744,-
- (a) in sub-rule (2), in clause (a), for the expression "exporters, importers, logistic providers such as carriers, airlines, freight forwarders, etc., custodians or terminal operators, Customs House Agents and Warehouse Owners, port operators, authorized couriers, stevedores etc", the expression "manufacturers, importers, exporters, customs house clearing agents, brokers, shipping lines, carriers, consolidators, intermediaries, ports operators, airports operators, airlines, custodians or terminal operators, stevedores, integrated operators, warehouses, authorized couriers, ground handling agents, freight forwarders and logistics service providers" shall be substituted; and
  - (b) in sub-rule (4), in clause (c), after the word "electronically", the words "to the extent deemed necessary by the regulatory Collector" shall be inserted; and



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(3) in rule 749,-

(a) the existing sub-rule (1) shall be re-numbered as sub-rule (2) and before sub-rule (2), re-numbered as aforesaid, the following new sub-rule (1) shall be inserted, namely:-

“(1) All port authorities or terminal operators shall provide in accordance with applicable law such suitable facilities and arrangements for AEO certificate holders as directed by the Regulatory Collector.”; and

(b) in sub-rule (2), re-numbered as aforesaid,-

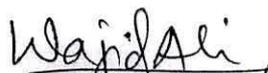
(i) in clause (j), for the full stop at end, a semicolon and the word “and” shall be substituted; and

(ii) after clause (j), amended as aforesaid, the following new clause shall be added, namely:-

“(k) facility of deferred payment of duty and taxes will be provided in such manner that all duty and taxes payable in a month shall be paid within that month by the last day of the month in which the clearance was made, otherwise AEO holder shall pay surcharge at the rate of 3% plus KIBOR from date of clearance of goods, and shall be liable for action deemed appropriate by the regulatory Collector under the applicable law, which may include the suspension or revocation of the AEO status.”.

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[File No.1(1)L&P/2018]

  
( Wajid Ali )  
Secretary (Law & Procedure)