

GOVERNMENT OF PAKISTAN  
(REVENUE DIVISION)  
FEDERAL BOARD OF REVENUE  
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C.No.2(2)/L&P/2004

Islamabad, the 25<sup>th</sup> February, 2021

**CUSTOMS GENERAL ORDER NO. 01 OF 2021**

**SUBJECT: AMENDMENTS IN CUSTOMS GENERAL ORDER NO. 12 OF 2002 DATED 15.06.2002**

The Federal Board of Revenue is pleased to direct that the following further amendments shall be made in Customs General Order No. 12 of 2002 dated the 15<sup>th</sup> June, 2002, namely:-

In the aforesaid order, after paragraph 116, the following new paragraph shall be inserted, namely:-

**"117. PROCEDURE FOR CLEARANCE OF GOODS IMPORTED BY INDUSTRIAL UNITS OF ERSTWHILE FATA/PATA**

In order to ensure safe and secure transportation of the raw material imported under SROs 1212(I)/2018 & 1213(I)/2018 both dated 5<sup>th</sup> October, 2018, which grants exemption of leviable Sales Tax and Income Tax at import stage, if imported by industrial units, located in erstwhile FATA/PATA, following procedure is prescribed in respect of goods / raw materials imported thereof:-

- (i) On importation of goods / raw materials intended for use in industrial units availing the afore-referred benefits, TP will be filed at Karachi;
- (ii) Goods will be transported through bonded carriers only;
- (iii) The goods and raw materials shall be cleared at the nearest dry port i.e. Azakhel and Peshawar;
- (iv) The containers / vehicles carrying goods/ raw materials meant for consumption in these industrial units shall be monitored in terms of Tracking and Monitoring of Cargo Rules, 2012 from Karachi to Peshawar and then to factory premises;
- (v) The industrial units availing the exemption shall be subjected to annual audit regarding input and output and other parameters to be determined by the Directorate General of Post Clearance and Internal Audit."

  
(Wajid Ali)  
Secretary (Law & Procedure)

GOVERNMENT OF PAKISTAN  
(REVENUE DIVISION)  
FEDERAL BOARD OF REVENUE  
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C. No.2(2)L&P/2016


Islamabad, the 25<sup>th</sup> February, 2021.

The Director General of Intelligence & Investigation (Customs), Islamabad.  
The Directorate General of Transit Trade, Karachi.  
The Chief Collector of Customs Appraisalment & Facilitation (South), Karachi.  
The Chief Collector of Customs Enforcement & Compliance (South), Karachi.  
The Chief Collector of Customs (Appraisalment & Facilitation (Central), Lahore.  
The Chief Collector of Customs Enforcement & Compliance (Central), Lahore.  
The Chief Collector of Customs (North) Islamabad.  
The Chief Collector of Customs Balochistan, Quetta.  
The Director General, Post Clearance Audit & Internal Audit, Karachi.  
The Director General of Valuation (Customs), Karachi.  
The Directorate General, Reforms & Automation, Islamabad.

Subject: CUSTOMS GENERAL ORDER - PROCEDURE FOR CLEARANCE OF GOODS  
IMPORTED BY INDUSTRIAL UNITS OF ERSTWHILE FATA/PATA

I am directed to enclose Customs General Order (CGO) No.01 of 2021 dated 25.02.2021 for information and necessary action.

Encl: As above.

  
(Wajid Ali)  
Secretary (L&P)

Copy to:

1. Member (IR-Operations), FBR, Islamabad.