

Customs Act 1969 [3rd March, 1969]

An Act to consolidate and amend the law relating to customs

WHEREAS it is expedient to consolidate and amend the law relating to the levy and collection of customs-duties and to provide for other allied matters ;

It is hereby enacted as follows :—

CHAPTER I

PRELIMINARY

1.—(1) This Act may be called the Customs Act, 1969.

(2) It extends to the whole of Pakistan.

(3) It shall come into force on such 2 date as the Central Government may, by notification in the official Gazette, appoint.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context—

- (a) "agent" means a person licensed under section 207, or permitted to transact any business under section 208 ;
- (b) "appropriate officer", in relation to any functions to be performed under this Act, means the officer of customs to whom such functions have been assigned by or under this Act ;
- (c) "bill of entry" means bill of entry delivered under section 79 ;
- (d) "bill of export" means bill of export delivered under section 131 ;
- (e) "Board" means the Central Board of Revenue, constituted under the Central Board of Revenue Act, 1924, IV of 1924.
- (f) "coastal goods" means goods transported in a vessel from one port in Pakistan to another, but does not include imported goods on which customs duty has not been paid ;
- (g) "conveyance" means any means of transport used for carrying goods or passengers such as a vessel, aircraft, vehicle or animal ;
- (h) "customs-airport" means any airport declared under section 9 to be a customs-airport ;

¹ For Statement of Objects and Reasons, see Gaz. of P., 1968, Ext. (Rawalpindi), p. 626 and for the Report of the Select Committee, see *ibid.*, 1969, Ext. (Dacca), p. 199.

² I.e., the 1st day of January, 1970, see Gaz. of P., 1969, Ext. (Islamabad), p. 1035.

- (i) "customs-area" means the limits of the customs-station specified under section 10 and includes any area in which imported goods or goods for export are ordinarily kept before clearance by the customs authorities ;
- (j) "customs-port" means any place declared under section 9 to be a port for the shipment and landing of goods ;
- (k) "customs-station" means any customs-port, customs-airport or any land customs-station ;
- (l) "goods" means all movable goods and includes—
 - (i) conveyances,
 - (ii) stores and materials,
 - (iii) baggage, and
 - (iv) currency and negotiable instruments ;
- (m) "land customs-station" means any place including an inland river port declared under section 9 to be a land customs-station ;
- (n) "master" when used in relation to any vessel, means any person, except a pilot or harbour master, having command or charge of such vessel ;
- (o) "officer of customs" means an officer appointed under section 3 ;
- (p) "Pakistan customs-waters" means the waters extending into the sea to a distance of twelve nautical miles measured from the appropriate base line on the coast of Pakistan ;
- (q) "person-in-charge" means—
 - (i) in relation to a vessel, the master of the vessel ;
 - (ii) in relation to an aircraft, the commander or pilot in charge of the aircraft ;
 - (iii) in relation to a railway train, the conductor, guard or other person having the chief direction of the train ;
 - (iv) in relation to any other conveyance, the driver or any other person having control of the conveyance ;
- (r) "rules" means the rules made under this Act ;
- (s) "smuggle" means to bring into or take out of Pakistan, in breach of any prohibition or restriction for the time being in force, or evading payment of customs-duties or taxes leviable thereon,—
 - (a) gold bullion, silver bullion, precious stones, currency, manufactures of gold or silver or precious stones or any other goods notified by the Central Government in the official Gazette, in each case exceeding one thousand rupees in value ; or

(Chapter I.—Preliminary Chapter II.—Appointment of Officers of Customs and their Powers.)

(b) any other goods by any route other than a route declared under section 9 or 10 or from any place other than a customs-station,

and includes an attempt, abetment or connivance of so bringing in or taking out of such goods; and all cognate words and expressions shall be construed accordingly;

(t) "warehouse" means any place appointed or licensed under section 12 or section 13;

(u) "warehousing station" means a place declared as a warehousing station under section 11.

(v) "wharf" means any place in customs-port approved under clause (b) of section 10 for the loading and unloading of goods or any class of goods.

CHAPTER II

APPOINTMENT OF OFFICERS OF CUSTOMS AND THEIR POWERS

Appoint-
ment of
officers of
customs.

3. For the purposes of this Act, the Board may, by notification in the official Gazette, appoint, in relation to any area specified in the notification, any person to be—

- a Collector of Customs;
- a Deputy Collector of Customs;
- an Assistant Collector of Customs; or
- an officer of customs with any other designation.

Powers and
duties of
officers of
customs.

4. An officer of customs appointed under section 3 shall exercise such powers and discharge such duties as are conferred or imposed on him by or under this Act; and he shall also be competent to exercise all powers and discharge all duties conferred or imposed upon any officer subordinate to him:

Provided that, notwithstanding anything contained in this Act or the rules, the Board may, by general or special order, impose such limitations or conditions on the exercise of such powers and discharge of such duties as it thinks fit.

Delegation
of powers.

5. The Board may, by notification in the official Gazette, and subject to such limitations or conditions, if any, as may be specified therein, empower by name or designation—

- any Deputy Collector of Customs or Assistant Collector of Customs to exercise any of the powers of a Collector of Customs under this Act;
- any Assistant Collector of Customs to exercise any of the powers of a Deputy Collector of Customs under this Act;
- any other officer of customs to exercise any of the powers of an Assistant Collector of Customs under this Act.

(Chapter II.—Appointment of Officers of Customs and their Powers. Chapter III.—Declaration of Ports, Airports, Land Customs Stations, etc.)

6. The Board may, by notification in the official Gazette, entrust, either conditionally or unconditionally, any functions of any officer of customs under this Act to any officer of the Central or Provincial Government.

Entrust-
ment of
functions of
the customs
officers to
certain other
officers.

7. All officers of Central Excise, Police, and the Civil Armed Forces, and all officers engaged in the collection of land-revenue are hereby empowered and required to assist officers of customs in the discharge of their functions under this Act.

Assistance
to the
officers of
customs.

8. Notwithstanding anything contained in any other law, no officer of the Board or Collector of Customs and no other officer of customs whom the Board or Collector of Customs deems it necessary to exempt on grounds of public duty, shall be compelled to serve on any jury or inquest or as an assessor.

Exemption
from service
on jury or
inquest or
as assessors.

CHAPTER III

DECLARATION OF PORTS, AIRPORTS, LAND CUSTOMS STATIONS, ETC.

9. The Board may, by notification in the official Gazette, declare—

Declaration
of customs-
ports,
customs-
airports,
etc.

- the ports and airports which alone shall be customs-ports or customs-airports for the unloading of imported goods and loading of goods for export or any class of such goods;
- the places which alone shall be land customs-stations for the clearance of goods or any class of goods imported or to be exported by land or inland waterways;
- the routes by which alone goods or any class of goods specified in the notification may pass by land or inland waterways into or out of Pakistan, or to or from any land customs-station or to or from any land frontier;
- the places which alone shall be ports for the carrying on of coastal trade with any specified customs-ports in Pakistan; and
- what shall for the purposes of this Act be deemed to be a custom-house and the limits thereof.

10. The Board may, by notification in the official Gazette—

- specify the limits of any customs-station; and
- approve proper places in any customs-station for the loading and unloading of goods or any class of goods.

Power to
approve
landing
places and
specify
limits of
customs-
stations.

11. The Board may, by notification in the official Gazette, declare places to be warehousing stations at which alone public warehouses may be appointed and private warehouses may be licensed.

Power to
declare
ware-
housing
stations.

(Chapter III.—Declaration of Ports, Airports, Customs Stations, etc. Chapter IV.—Prohibition and Restriction of Importation and Exportation.)

Power to appoint public warehouses.

12. At any warehousing station, the Collector of Customs may, from time to time, appoint public warehouses wherein dutiable goods may be deposited without payment of customs-duty.

Power to license private warehouses.

13.—(1) At any warehousing station, the Collector of Customs may, from time to time, license private warehouses wherein dutiable goods may be deposited.

(2) Every application for a licence for a private warehouse shall be made in such form as may be prescribed by the Collector of Customs.

(3) Every licence granted under this section may be cancelled on conviction of the licensee of any offence under this Act relating to warehouses, or for infringement of any condition provided in the licence, or on the expiration of one month's notice in writing given to the licensee by the Collector of Customs.

(4) Pending consideration whether a licence be cancelled under sub-section (3), the Collector of Customs may suspend the licence.

Stations for officers of customs to board and land.

14. The Collector of Customs may, from time to time, appoint, in or near any customs-port, stations or limits at or within which vessels arriving at or departing from such port shall bring to for the boarding or landing of officers of customs, and may, unless separate provisions therefor have been made under the Ports Act, 1908 direct at what particular place in any such port vessels, not brought into port by pilots, shall anchor or moor.

XV of 1908.

CHAPTER IV

PROHIBITION AND RESTRICTION OF IMPORTATION AND EXPORTATION.

Prohibitions.

15. No goods specified in the following clauses shall be brought, whether by air or land or sea, into Pakistan :—

- counterfeit coin ;
- forged or counterfeit currency notes ;
- any obscene book, pamphlet, paper, drawing, painting, representation, figure, photograph, film or article ;
- goods having applied thereto a counterfeit trade mark within the meaning of the Pakistan Penal Code, or a false trade description within the meaning of the Merchandise Marks Act, 1889 ;
- goods made or produced outside Pakistan and having applied thereto any name or trade mark, being or purporting to be the name or trade mark of any manufacturer, dealer or trader in Pakistan unless—

Act XLV of 1860.

IV of 1889.

(Chapter IV.—Prohibition and Restriction of Importation and Exportation. Chapter V.—Levy of Exemption from, and Repayment of, Customs-Duties.)

- the name or trade mark is, as to every application thereof, accompanied by a definite indication of the goods having been made or produced in a place outside Pakistan, and
 - the country in which that place is situated is in that indication shown in letters as large and conspicuous as any letter in the name or trade mark, and in the same language and character as the name or trade mark ;
- (f) piece-goods manufactured outside Pakistan (such as are ordinarily sold by length or by the piece), unless the real length thereof in standard yards or other measurement for the time being applying in Pakistan has been conspicuously stamped on each piece in Arabic numerals ; and
- (g) goods made or produced outside Pakistan and intended for sale, and having applied thereto, a design in which copy-right exists under the Patents and Designs Act, 1911 in respect of the class to which the goods belong or any fraudulent or obvious imitation of such design except when the application of such design has been made with the licence or written consent of the registered proprietor of the design :

II of 1911.

Provided that the Central Government may, by an order in writing, exempt from the provisions of this section any goods or any class or description of goods in transit to a foreign territory.

16. The Central Government may, from time to time, by notification in the official Gazette, prohibit or restrict the bringing into or taking out of Pakistan of any goods of specified description by air, sea or land.

Power to prohibit or restrict importation and exportation of goods.

17. Where any goods are imported into or attempted to be exported out of Pakistan in violation of the provisions of section 15 or of a notification under section 16, such goods shall, without prejudice to any other penalty to which the offender may be liable under this Act, or any other law, but subject to rules, be liable to detention and confiscation.

Detention and confiscation of goods imported in breach of section 15 or section 16.

CHAPTER V

LEVY OF, EXEMPTION FROM, AND REPAYMENT OF, CUSTOMS-DUTIES.

18. Except as hereinafter provided, customs-duties shall be levied at such rates as may be prescribed under the Tariff Act, 1934 or under any other law for the time being in force, on—

Goods dutiable.

- goods imported into or exported from Pakistan ;

(Chapter V.—Levy of, Exemption from, and Repayment of Customs-Duties.)

- (b) goods brought from any foreign country to any customs-station, and without payment of duty, there transhipped or transported for, or thence carried to, and imported at, any other customs-station; and
- (c) goods brought in bond from one customs-station to another.

General power to exempt from customs-duties.

19. The Central Government, subject to such conditions, limitations or restrictions, if any, as it thinks fit to impose, may, by notification in the official Gazette, exempt any goods imported into, or exported from, Pakistan or into or from any specified port or station or area therein, from the whole or any part of the customs-duties chargeable thereon.

Board's power to grant exemption from duty in exceptional circumstances.

20. Under circumstances of exceptional nature, the Board may, subject to such conditions, limitations or restrictions, if any, as it thinks fit to impose, by a special order in each case recording such circumstances, exempt any goods from payment of the whole or any part of the customs-duties chargeable thereon.

Power to deliver certain goods without payment of duty and to repay duty on certain goods.

21. Subject to such conditions, limitations or restrictions as it thinks fit to impose, the Board may, in such general cases as may be prescribed by rules or in particular cases by special order, authorize—

- (a) the delivery without payment of the customs-duties chargeable thereon of goods which are imported only temporarily with a view to subsequent exportation;
- (b) the delivery without payment of the whole or any part of the customs-duties chargeable thereon of imported goods of such classes or descriptions as it may prescribe, intended to be used in the production, manufacture, processing, repair or refitting in Pakistan of goods of such classes or descriptions as it may prescribe; and
- (c) the repayment in whole or in part of the customs-duties paid on the importation of any goods of such classes or descriptions as it may prescribe, which have been used in the production, manufacture, processing, repair or refitting in Pakistan of goods of such classes or descriptions as it may prescribe, provided such repayment shall not be made in respect of the class or description of goods for which drawback can be claimed under section 37.

Re-importation of goods produced or manufactured in Pakistan.

22. If goods produced or manufactured in and exported from Pakistan are subsequently imported into Pakistan, such goods shall be liable to customs-duty and be subject to all the conditions and restrictions, if any, to which goods of the like kind and value not so produced or manufactured are liable on the importation thereof:

Provided if such goods have been imported within two years of their exportation and have continued to be the property of

(Chapter V.—Levy of, Exemption from, and Repayment of, Customs-Duties.)

the person by whom or on whose account they were exported and have not undergone any processing since their exportation, the appropriate officer not below the rank of an Assistant Collector of Customs may admit the goods—

- (a) where at the time of exportation of such goods, drawback of any customs or excise duty or any other tax levied by the Central Government or any excise duty levied by the Provincial Government, was allowed, on payment of customs-duty equal to the amount of such drawback;
- (b) where such goods were exported in bond, without payment of—
 - (i) the customs-duty chargeable on the imported materials, if any, used in the manufacture of the goods; or
 - (ii) the excise duty chargeable on the indigenous materials, if any, used in the manufacture of such goods; or
 - (iii) the excise duty, if any, chargeable on such goods; or
 - (iv) any other tax chargeable on the material used in the manufacture of such goods; or
 - (v) any other tax chargeable on such goods, on payment of customs-duty equal to the aggregate amount of all such duties and taxes calculated at the rates prevailing at the time and place of importation of goods; or
- (c) in any other case, without payment of duty.

23. All goods, derelict, jetsam, flotsam and wreck, brought or coming into Pakistan, shall be dealt with as if they were imported into Pakistan.

Goods, derelict, wreck, etc.

24. Goods produced or manufactured in Pakistan and required as provisions and stores on any conveyance proceeding to any foreign port, airport or station may be exported free of customs-duty, excise duty and sale-tax in such quantities as the appropriate officer may determine having regard to the size of the conveyance, the number of passengers and crew and the length of the voyage or journey on which the conveyance is about to depart.

Provisions and stores may be exported free of duty.

25.—(1) The value of any imported goods shall be taken to be the normal price, that is to say, the price which they would fetch, at the time the bill of entry is delivered under section 79, on a sale in open market between a buyer and a seller independent of each other.

Value of imported and exported goods.

(2) The normal price of any imported goods shall be determined on the following assumptions, namely:—

- (a) that the goods brought by sea or land are treated as having been delivered to the buyer at the port or place of importation, as the case may be, and that

goods brought by air are treated as having been delivered to the buyer at the airport or place where they are unloaded in Pakistan or, if the aircraft first lands in Pakistan at some other airport or place without unloading the goods, at such other airport or place ;

(b) that the seller will bear freight, insurance, commission and all other costs, charges and expenses incidental to the sale and the delivery of the goods at that port, airport or place which will be included in the normal price ;

(c) that the buyer will bear any duties or taxes applicable in Pakistan which will not be included in the normal price.

(3) Where the imported goods to be valued—

(a) are manufactured in accordance with any patented invention or are goods to which any protected design has been applied ; or

(b) are imported for sale, other disposal or use under a foreign trade mark or are imported for sale, other disposal or use (whether or not after further manufacture) under a foreign trade mark ;

the normal price shall be determined on the assumption that it includes the value of the right to use the patent, design or trade mark in respect of the goods.

(4) The value of any exported goods shall be taken to be the normal price, that is to say, the price which they would fetch, at the prescribed time, on a sale in open market for exportation to the country to which the goods are consigned between a seller and a buyer independent of each other.

Explanation.—For the purposes of this sub-section, the expression "prescribed time" shall mean the time when the bill of export is delivered under section 131 or, when export of the goods is allowed without a bill of the export or in anticipation of the delivery of a bill of export, the time when export of the goods commences.

(5) The normal price of any exported goods shall be determined on the following assumptions, namely :—

(a) that the goods are treated as having been delivered to the buyer on board the conveyance in which they are to be exported ; and

(b) that the seller will bear all packing, commission, transport, loading and all other costs, charges and expenses (including any export duty which may be chargeable) incidental to the sale and to the delivery of the goods on board the conveyance in which they are to be exported and which will be included in the normal price.

(6) Where the exported goods to be valued—

(a) are manufactured in accordance with any patented

invention or are goods to which any protected design has been applied ; or

(b) are exported for sale, other disposal or use under a Pakistan trade mark or are exported for sale, other disposal or use (whether or not after further manufacture) under a Pakistan trade mark,

the normal price shall be determined on the assumption that it includes the value of the right to use the patent, design or trade mark in respect of the goods.

Explanation I.—A sale in open market between a buyer and a seller independent of each other presupposes—

(a) that the price is the sole consideration ; and

(b) that the price is not influenced by any commercial, financial or other relationship, whether by contract or otherwise between the seller or any person associated in business with him and the buyer or any person associated in business with him other than the relationship created by the sale itself ;

(c) that no part of the proceeds of any subsequent re-sale, other disposal or use of the goods will accrue, either directly or indirectly, to the seller or any person associated in business with him.

Explanation II.—Two persons shall be deemed to be associated in business with one another if, whether directly or indirectly, either of them has any interest in the business or property of the other or both have a common interest in any business or property or some third person has an interest in the business or property of both of them.

26. An appropriate officer may, by a requisition in writing, require any person concerned with the importation, exportation, purchase, sale, transport, storage or handling of any goods which are being or have been imported or exported to furnish such information relating to the goods as may be necessary for determining the legality or illegality of the importation or exportation of such goods, the value of such goods, the nature, amount and source of the funds or assets with which the goods were acquired and the customs-duty chargeable thereon, or for deciding anything incidental thereto and to produce, and allow the officer to inspect and take extracts from or make copies of any invoice, bill of lading, book of account or other book or document of whatever nature relating to the goods.

Power to require information to be furnished.

27. If at the time of the first examination of any imported goods the owner thereof states in writing that the value of the goods as declared in the bill of entry has diminished as a result of some damage or deterioration sustained by them before or at the time of landing and an officer not below the rank of Assistant Collector of Customs is satisfied of the correctness of such statement, the value of the damaged or deteriorated goods shall be appraised by an officer of customs, and the owner shall be allowed abatement of duty in proportion to the diminution in value of the goods as so appraised.

Abatement allowed on damaged or deteriorated goods.

Power to
test and
denature
imported
spirit.

28. When by any law for the time being in force a duty lower than that prescribed by the Tariff Act, 1934 is imposed on denatured spirit, any such spirit imported into Pakistan may, subject to rules, be tested and if necessary adequately denatured by officers of customs, at the expense of the person importing the same, before the customs-duty is charged thereon.

Restriction
on amend-
ment of bill
of entry or
bill of
export.

29. Except as provided in section 88, no amendment of a bill of entry or bill of export relating to goods assessed for duty on the declared value, quantity or description thereof shall be allowed after such goods have been removed from the customs-area.

Date for
determina-
tion of rate
of import
duty.

30. The rate and amount of duty applicable to any imported goods shall be the rate and amount chargeable on the date of the delivery of the bill of entry to the appropriate officer :

Provided that, if such goods have been warehoused under this Act, the rate and amount of duty applicable thereto shall be the rate and amount chargeable at the time of the actual removal of such goods from the warehouse for home-consumption, and, in the case of goods delivered out of a warehouse for removal under bond to be re-warehoused on which duty is paid without their being re-warehoused, the rate and amount chargeable at the time of the payment of duty.

Date for
determina-
tion of rate
of export
duty.

31. The rate and amount of duty applicable to any goods exported shall be the rate and amount chargeable at the time of the delivery of the bill of export under section 131 :

Provided that where the export of any goods is permitted without a bill of export or in anticipation of the delivery of such a bill, the rate and amount of duty applicable shall be the rate and amount chargeable on the date on which loading of the goods on the outgoing conveyance commences.

Untrue
statement,
error, etc.

32.—(1) If any person, in connection with any matter of customs,—

(a) makes or signs or causes to be made or signed, or delivers or causes to be delivered to an officer of customs any declaration, notice, certificate or other document whatsoever, or

(b) makes any statement in answer to any question put to him by an officer of customs which he is required by or under this Act to answer,

and such document or statement is untrue in any material particular, he shall be guilty of an offence under this section.

(2) Where, by reason of any such document or statement as aforesaid or by reason of some collusion, any duty or charge has not been levied or has been short-levied or has been erroneously refunded, the person liable to pay any amount on that account shall be served with a notice within three years of the relevant date, requiring him to show cause why he should not pay the amount specified in the notice.

XXXII
of
1934.

(Chapter V.—Levy of, Exemption from, and Repayment of,
Customs-Duties. Chapter VI.—Drawback.)

(3) Where, by reason of any inadvertence, error or mis-construction, any duty or charge has not been levied or has been short-levied or has been erroneously refunded, the person liable to pay any amount on that account shall be served with a notice within four months of the relevant date requiring him to show cause why he should not pay the amount specified in the notice.

(4) The appropriate officer, after considering the representation, if any, of such person as is referred to in sub-section (2) or sub-section (3) shall determine the amount of duty payable by him which shall in no case exceed the amount specified in the notice, and such person shall pay the amount so determined.

(5) For the purposes of this section, the expression "relevant date" means—

- in any case where duty is not levied, the date on which an order for the clearance of goods is made ;
- in a case where duty is provisionally assessed under section 81, the date of adjustment of duty after its final assessment ;
- in a case where duty has been erroneously refunded, the date of its refund ;
- in any other case, the date of payment of duty or charge.

33.—(1) No refund of any customs-duties or charges claimed to have been paid or over-paid through inadvertence, error or misconstruction shall be allowed, unless such claim is made within four months of the date of payment.

Refund to
be claimed
within four
months.

(2) In the case of provisional payments made under section 81, the said period of four months shall be reckoned from the date of the adjustment of duty after its final assessment.

34. An officer of customs, not below the rank of Assistant Collector of Customs may, in the case of any mercantile firm or public body, if he so thinks fit, instead of requiring payment of customs-duties or charges as and when they become due, keep with such firm or body an account-current of such duties and charges, which account shall be settled at intervals of not exceeding one month, and such firm or body shall make a deposit or furnish a security sufficient in the opinion of that officer to cover the amount which may at any time be payable by it in respect of such duties or charges.

Power to
give credit
for, and
keep
account-
current of,
duties and
charges.

CHAPTER VI

DRAWBACK

35. Subject to the subsequent provisions of this Chapter and the rules, when any goods, capable of being easily identified, which have been imported into Pakistan and upon which customs-duties have been paid on importation, are exported to any place outside Pakistan or as provisions or stores for use

Drawback
of the
export on
imported
goods.

on board a conveyance proceeding to a foreign territory, seven-eighths of such duties shall be repaid as drawback, subject to the following conditions, namely :—

- (1) the goods are identified to the satisfaction of an officer of customs not below the rank of Assistant Collector of Customs at the customs-station, to be the same as had been imported, and
- (2) the goods are entered for export within two years of the date of their importation, as shown by the records of the custom-house or if such time is extended by the Board or the Collector of Customs for sufficient cause within such extended time :

Provided that the Collector of Customs shall not extend the time beyond three years of the importation of such goods.

Explanation.—For the purposes of this section, the goods shall be deemed to have been entered for export on the date on which the bill of export is delivered to the appropriate officer under section 131.

Drawback on goods taken into use between importation and exportation.

Drawback on goods used in the manufacture of goods which are exported.

Power to declare what goods are identifiable and to prohibit drawback in case of specified foreign territory.

When no drawback allowed.

36. Notwithstanding anything contained in section 35, the repayment of duty as drawback in respect of goods which have been taken into use between their importation and subsequent exportation shall be made in accordance with the provisions of the rules made in that behalf.

37. Where it appears to the Board that in respect of goods of any class or description manufactured in Pakistan and exported to any place outside Pakistan, a drawback of customs-duties should be allowed on any imported goods of a class or description used in the manufacture of such exported goods, the Board may, by notification in the official Gazette, direct that drawback shall be allowed in respect of such imported goods to such extent and subject to such condition as may be provided in the rules.

38.—(1) The Board may, from time to time, by notification in the official Gazette, declare what goods shall, for the purposes of this Chapter, be deemed to be not capable of being easily identified.

(2) The Central Government may, from time to time, by notification in the official Gazette, prohibit the payment of drawback upon the exportation of goods or any specified goods or class of goods to any specified foreign port or territory.

39. Notwithstanding anything hereinbefore contained, no drawback shall be allowed—

- (a) upon goods which are required to be included in the export manifest and are not so included, or
- (b) when the claim is for drawback amounting, in respect of any single shipment, to less than hundred rupees, or

- (c) unless the claim for drawback has been made and established at the time of export.

40. No such payment of drawback shall be made until the vessel carrying the goods has put out to sea or other conveyance has left Pakistan. Time of payment of drawback.

41. Every person, or his duly authorised agent, claiming drawback on any goods duly exported, shall make and subscribe a declaration that such goods have been actually exported and have not been relanded and are not intended to be relanded at any place in Pakistan and that such person was at the time of entry outwards and export and continues to be entitled to drawback thereon. Declaration by parties claiming drawback.

CHAPTER VII

ARRIVAL AND DEPARTURE OF CONVEYANCE

42.—(1) The person-in-charge of a conveyance entering Pakistan from any place outside Pakistan shall not cause or permit the conveyance to call or to land in the first instance at any place other than a customs-station. Arrival of conveyance.

(2) The provisions of sub-section (1) shall not apply in relation to any conveyance which is compelled by accident, stress of weather or other un-avoidable cause to call or land at a place other than a customs-station but the person-in-charge of any such conveyance—

- (a) shall immediately report its arrival to the nearest officer of customs or the officer-in-charge of the police-station and shall on demand produce before him either the cargo book or the manifest or the log-book belonging to such conveyance ;
- (b) shall not, without the consent of any such officer, permit any goods carried in the conveyance to be unloaded from, or any of the crew or passengers to depart from its vicinity ;
- (c) shall comply with any direction given by such officer with respect to any such goods ; and no passenger or member of the crew shall, without the consent of any such officer, leave the vicinity of the conveyance ;

Provided that nothing in this section shall prohibit the departure of any passenger or member of the crew from the vicinity of, or the removal of goods from, the conveyance where such departure or removal is necessary for reasons of health, safety or the preservation of life or property.

43.—(1) The Board may, by notification in the official Gazette, fix a place in any river or port beyond which no vessel arriving shall pass until an import manifest has been delivered to the pilot, officer of customs or other person duly authorised to receive the same. Delivery of import manifest in respect of a vessel.

(2) If in any river or port wherein a place has been fixed by the Board under this section, the master of any vessel arriving remains outside or below the place so fixed, such master shall, nevertheless, within twenty-four hours after the vessel anchors, deliver an import manifest to the pilot, officer of customs or other person duly authorised to receive the same.

(3) If any vessel arrives at any customs-port in which a place has not been so fixed, the master of such vessel shall, within twenty-four hours after such vessel has anchored within the limits of the port, deliver an import manifest to the pilot, officer of customs or other person authorised to receive the same.

(4) Notwithstanding anything hereinbefore contained, the appropriate officer may allow an import manifest to be delivered in anticipation of the arrival of a vessel.

Delivery of
import
manifest
in respect
of a conveyance
other than
a vessel.

Signature
and contents
of import
manifest and
amendment
thereof.

44. The person-in-charge of a conveyance other than a vessel shall, within twenty-four hours after arrival thereof at a land customs-station or customs-airport, as the case may be, deliver an import manifest to the appropriate officer.

45.—(1) Every manifest delivered under section 43 or section 44 shall be signed by the person-in-charge of the conveyance or his duly authorised agent and shall specify all goods imported in such conveyance showing separately all goods, if any, intended to be landed, transhipped, transitted or taken on to another customs-station or to a destination outside Pakistan and stores intended for consumption at the customs-station or on the outward voyage or journey, and shall be made out in such form and contain such further particulars as the Board may from time to time direct.

(2) The appropriate officer shall permit the person-in-charge of a conveyance or his duly authorised agent to correct any obvious error in the import manifest or to supply any omission which in the opinion of such officer results from accident or inadvertence, by furnishing an amended or supplementary import manifest and shall levy thereon such fees as the Board from time to time directs.

(3) Except as provided in sub-section (2), no import manifest shall be amended.

Duty of
person
receiving
import
manifest.

46. The person receiving an import manifest under section 43 or section 44 shall countersign the same and enter thereon such particulars as the Collector of Customs from time to time directs.

Bulk not to
be broken
until manifest,
etc.,
delivered
and vessel
entered
inwards.

47. No vessel arriving in any customs-port shall be allowed to break bulk, until an import manifest has been delivered as hereinbefore provided or until a copy of such manifest, together with an application for entry of such vessel inwards, has been presented by the master to the appropriate officer and an order has been given thereon for such entry.

48.—(1) When an import manifest is presented, the person-in-charge of a conveyance or his duly authorised agent, if required so to do by the appropriate officer, shall deliver to the officer the bill of lading or the bill of freight or a copy thereof for every part of cargo or goods laden on board, journey log-book and any port clearance, docket or other paper granted in respect of such conveyance at the place from which it is stated to have come, and shall answer all such questions relating to the conveyance, goods, crew and voyage or journey as are put to him by such officer.

Power to
require
production
of
documents
and ask
questions.

(2) The appropriate officer may, if any requisition or question made or put by him under this section is not complied with or answered, refuse to grant permission to a vessel to break bulk and to other conveyance to land the imported goods, as the case may be.

49. Notwithstanding anything contained in section 47 and subject to rules, the appropriate officer may grant, prior to receipt of the import manifest and the entry inwards of a vessel, a special pass permitting bulk to be broken.

Special
pass for
breaking
bulk.

50.—(1) No goods other than passengers' baggage and mail bags shall be loaded on a conveyance until—

(a) in the case of a vessel, a written application for entry of such vessel outwards, subscribed by the master of such vessel, has been made to the appropriate officer and an order has been given thereon for such entry; and

(b) in the case of any other conveyance, a written application for authority to load the goods subscribed by the person-in-charge of the conveyance has been made to the appropriate officer and an order has been given thereon authorising the loading.

Order for
entry out-
wards or
loading of
goods to be
obtained
before
export
goods are
loaded.

(2) Every application made under this section shall specify the particulars as prescribed by the Board.

51.—(1) No vessel, whether laden or in ballast, shall depart from any customs-port until a port-clearance has been granted by the appropriate officer.

No vessel
to depart
without
port-
clearance.

(2) No pilot shall take charge of any vessel proceeding to sea, unless the master of such vessel produces a port-clearance.

52. No conveyance other than a vessel shall depart from a land customs-station or customs-airport until a written permission to that effect has been granted by the appropriate officer.

No conveyance
other than
vessel to
leave
without
permission.

53.—(1) Every application for port-clearance shall be made by the master of a vessel at least twenty-four hours before the intended departure of the vessel:

Application
for port-
clearance of
vessels.

Provided that the Collector of Customs or an officer authorized by him in this behalf may for special reasons to be recorded allow a shorter period for the delivery of the said application.

(2) The master shall, at the time of applying for port-clearance,—

- (a) deliver to the appropriate officer an export manifest in duplicate in such form as may from time to time be prescribed by the Board signed by such master specifying all goods to be exported in the vessel and showing separately all goods and stores entered in the import manifest, and not landed or consumed on board or transhipped ;
- (b) deliver to the appropriate officer such bills of export or other documents as such officer acting under the general instructions of the Collector of Customs requires ; and
- (c) answer such questions respecting the departure and destination of the vessel as are put to him by the appropriate officer.

(3) The provisions of section 45 relating to the amendment of import manifests shall, *mutatis mutandis*, apply also to export manifests delivered under this section or under section 54.

Conveyances other than vessels to deliver documents and answer questions before departure.

54. The person-in-charge of a conveyance other than a vessel or his duly authorized agent shall—

- (a) deliver to the appropriate officer an export manifest in duplicate in such form as may from time to time be prescribed by the Board signed by the person-in-charge or the agent specifying all goods or stores entered in the import manifest, and not landed or transhipped or consumed on board the conveyance ;
- (b) deliver to the appropriate officer such bills of export or other documents as such officer acting under the general instructions of the Collector of Customs requires ; and
- (c) answer such questions respecting the departure and destination of the conveyance as are put to him by the appropriate officer.

Power to refuse port-clearance to vessels or permission for departure to other conveyance.

55.—(1) The appropriate officer may refuse to give port-clearance to a vessel or permission for departure to any other conveyance until—

- (a) the provisions of section 53 or section 54, as the case may be, have been complied with ;
- (b) all station or port dues and other charges and penalties payable in respect of such vessel, or by the owner or master thereof, or in respect of such other conveyance by the owner or person-in-charge thereof, and all taxes, duties and other dues payable in respect of any goods loaded therein, have been duly paid, or their payment secured by such guarantee, or by such deposit at such rate, as such officer directs ;

- (c) where any export goods have been loaded without payment or securing payment as aforesaid of all taxes, duties and other dues payable in respect thereof or in contravention of any provision of this Act or the rules or of any other law for the time being in force relating to export of goods —

(i) such goods have been unloaded, or

(ii) where the appropriate officer is satisfied that it is not practicable to unload such goods, the person-in-charge or his duly authorized agent has given an undertaking, secured by such guarantee or deposit of such amount as the appropriate officer may direct, for bringing back the goods to Pakistan ;

- (d) the agent, if any, delivers to the appropriate officer a declaration in writing to the effect that he will be liable for any penalty imposed under clause 24 of the Table under sub-section (1) of section 156 and furnishes security for the discharge of the same ;
- (e) the agent, if any, delivers to the appropriate officer a declaration in writing to the effect that such agent is answerable for the discharge of all claims for damage or short delivery which may be established by the owner of any goods comprised in the import cargo in respect of such goods.

(2) An agent delivering a declaration under clause (d) of sub-section (1) shall be liable to all penalties which might be imposed on the person-in-charge of such conveyance under clause 24 of the Table under sub-section (1) of section 156 and an agent delivering a declaration under clause (e) of sub-section (1) shall be bound to discharge all claims referred to in such declaration.

56. When the appropriate officer is satisfied that the provisions of this Chapter relating to the departure of conveyances have been duly complied with, he shall grant a port-clearance to the master of the vessel or a written permission for departure to the person-in-charge of any other conveyance and shall return at the same time to such master or person-in-charge one copy of the manifest duly countersigned by the appropriate officer.

Grant of port-clearance or permission for departure.

57. Notwithstanding anything contained in section 55 or section 56 and subject to rules, the appropriate officer may grant a port-clearance in respect of a vessel or permission for departure in respect of any other conveyance, if the agent furnishes such security as such officer deems sufficient for duly delivering within ten days from the date of such grant, the export manifest and other documents specified in section 53 or section 54, as the case may be.

Grant of port-clearance or permission for departure on security of agent.

58.—(1) For the purpose of securing compliance with any provision of this Act or the rules or any other law, the appropriate officer may at any time, while the vessel is within the limits of any port or any other conveyance is within the limits of

Power to cancel port-clearance or

Permission
for
departure.

any station or airport or within Pakistan territory, demand the return of port-clearance or the written permission for departure, as the case may be.

(2) Any such demand may be made in writing or may be communicated to the person-in-charge of the conveyance by wireless, and, if made in writing it may be served—

(a) by delivery to the person-in-charge or his agent personally; or

(b) by leaving it at the last known place of abode of such person or agent; or

(c) by leaving it on board the conveyance with the person appearing to be in charge or command thereof.

(3) Where a demand for the return of a port-clearance or of a permission for departure is made as aforesaid, the port-clearance or permission shall forthwith become void.

Exemption
of certain
classes of
conveyance
from
certain
provisions
of this
Chapter.

59.—(1) The provisions of sections 44, 52 and 54 shall not apply to a conveyance other than a vessel which carries no goods other than the baggage of its occupants.

(2) The Central Government may, by notification in the official Gazette, exempt conveyances belonging to Government or any foreign Government from all or any of the provisions of this Chapter.

CHAPTER VIII

GENERAL PROVISIONS AFFECTING CONVEYANCES AT CUSTOMS-STATIONS.

Power to
depute
officers of
customs to
board
conveyances.

60. At any time while a conveyance is in a customs-station or is proceeding towards such station, the appropriate officer may depute one or more officers of customs to board the conveyance, and every officer so deputed shall remain on board such conveyance for such time as the appropriate officer may consider necessary.

61. Whenever an officer of customs is so deputed to be on board any conveyance, the person-in-charge shall be bound to receive him on board and to provide him with suitable accommodation and adequate quantity of fresh water.

62.—(1) Every officer deputed as aforesaid shall have free access to every part of the conveyance and may—

(a) cause any goods to be marked before they are unloaded from that conveyance;

(b) lock up, seal, mark or otherwise secure any goods carried in the conveyance or any place or container in which they are carried; or

(c) fasten down any hatchway or entrance to the hold.

Officer to
be received
and accom-
modation
to be
provided.
Officers'
powers of
access, etc.

(2) If any box, place or closed receptacle in any such conveyance be locked, and the key be withheld, such officer shall report the same to the appropriate officer, who may thereupon issue to the officer on board the conveyance, or to any other officer under his authority, a written order for search.

(3) On production of such order, the officer empowered thereunder may require that any such box, place or closed receptacle be opened in his presence; and if it be not opened upon his requisition, he may break open the same.

63. Conveyances carrying transit goods for destinations outside Pakistan or goods from some foreign territory to a customs-station or from a customs-station to some foreign territory may be sealed in such cases and in such manner as may be provided in the rules.

Sealing of
conveyance

64. Save where general permission is given under section 67 or with permission in writing of the appropriate officer, no goods other than passengers' baggage or ballast urgently required to be loaded for the vessel's safety, shall be shipped or water-borne to be shipped or discharged from any vessel, in any customs-port, nor any goods except passengers' baggage shall be loaded in or unloaded from any conveyance other than a vessel at any land customs-station or customs-airport except in the presence of an officer of customs.

Goods not
to be
loaded or
unloaded
or water-
borne
except in
presence of
officer.

65. Except with the permission in writing of the appropriate officer and on payment of such fees as may be prescribed by the Board no goods, other than passengers' baggage or mail bags, shall in any customs-port be discharged, or be shipped or water-borne to be shipped or shall be loaded or unloaded or passed at any land customs-station or customs-airport—

Goods not
to be
loaded or
unloaded
or passed
on certain
days or at
certain
times.

(a) on any public holiday within the meaning of section 25 of the Negotiable Instruments Act, 1881 or on any day on which the discharge or shipping of cargo at customs-port or loading, unloading, passage or delivery of cargo at any land customs-station or customs-airport, as the case may be, is prohibited by the Board by notification in the official Gazette; or

(b) on any day except between such hours as the Board may, from time to time, by a like notification, appoint.

66. Save where general permission is given under section 67 or with permission in writing of the appropriate officer, no imported goods shall be unloaded or goods for export loaded at any place other than a place duly approved under clause (b) of section 10 for the unloading or loading of such goods.

Goods not to
be loaded or
unloaded
except at
approved
places.

67. Notwithstanding anything contained in section 64 or section 66, the Board may, by notification in the official Gazette, give general permission for goods to be loaded at any customs-station from any place not duly appointed for loading and without the presence or authority of an officer of customs.

Power to
exempt from
sections 64
and 66.

XXVI
of
1881.

Boat-note.

68.—(1) When any goods are water-borne for the purpose of being landed from any vessel and warehoused or cleared for home-consumption, or of being shipped for exportation on board any vessel, there shall be sent, with each boat-load or other separate despatch, a boat-note specifying the number of packages so sent and the marks or number or other description thereof.

(2) Each boat-note for goods to be landed shall be signed by an officer of the vessel, and likewise by the officer of customs on board, if any such officer be on board, and shall be delivered on arrival to any officer of customs authorised to receive the same.

(3) Each boat-note for goods to be shipped shall be signed by the appropriate officer and, if an officer of customs is on board the vessel on which such goods are to be shipped, shall be delivered to such officer, and if no such officer be on board, shall be delivered to the master of the vessel or to an officer of the vessel appointed by him to receive it.

(4) The officer of customs who receives any boat-note of goods landed, and the officer of customs, master or other officer as the case may be, who receives any boat-note of goods shipped, shall sign the same and note thereon such particulars as the Collector of Customs may from time to time direct.

(5) The Board may from time to time, by notification in the official Gazette, suspend the operation of this section in any customs-port or part thereof.

69. All goods water-borne for the purpose of being landed or shipped shall be landed or shipped without any unnecessary delay.

70. Except in cases of imminent danger, no goods discharged into or loaded in any boat for the purpose of being landed or shipped shall be transhipped into any other boat without the permission of an officer of customs.

71.—(1) The Board may declare with regard to any customs-port, by notification in the official Gazette, that, after a date therein specified, no boat not duly licensed and registered shall be allowed to ply as a cargo-boat for the landing and shipping of merchandise within the limits of such port.

(2) In any port with regard to which such notification has been issued, the Collector of Customs or other officer whom the Board appoints in this behalf, may, subject to rules and on payment of such fees as the Board may, by notification in the official Gazette, prescribe, issue licences for and register cargo-boats, or cancel the same.

72.—(1) Every boat belonging to a Pakistani ship and every other vessel not exceeding one hundred tons, shall be marked in such manner as may be prescribed by rules.

(2) Plying of all or any class or description of vessels of less than one hundred tons, whether in sea or inland waters, may be prohibited or regulated or restricted as to the purposes and limits of plying by rules.

Goods water-borne to be forthwith landed or shipped.

Goods not to be transhipped without permission.

Power to prohibit plying of unlicensed cargo-boats.

Plying of ships of less than one hundred tons.

CHAPTER IX

DISCHARGE OF CARGO AND ENTRY INWARDS OF GOODS

73. When an order for entry inwards of any vessel which has arrived in any customs-port or a special pass permitting such vessel to break bulk has been given, discharge of the cargo of such vessel may be proceeded with.

Discharge of cargo by vessels may commence on receipt of due permission.

74. When on arrival of a conveyance other than a vessel at a land customs-station or customs-airport the person-in-charge of such conveyance has delivered the import manifest under section 44 and the documents required under section 48, he shall forthwith take the conveyance or cause it to be taken to the examination station at the land customs-station or customs-airport and remove or cause to be removed all goods carried in such conveyance to the custom-house in the presence of the appropriate officer or some person duly authorised by him in that behalf.

Discharge of goods by conveyances other than vessels.

75.—(1) No imported goods required to be shown in the import manifest shall, except with the permission of the appropriate officer, be unloaded from any conveyance at any customs-station unless they are specified in the import manifest or amended or supplementary import manifest for being unloaded at that customs-station.

Imported goods not to be unloaded unless entered in the import manifest.

(2) Nothing in this section shall apply to the unloading of baggage accompanying a passenger or a member of a crew or mail bags.

76.—(1) (a) If any goods imported by a vessel (except such as have been shown in the import manifest as not to be unloaded) are not unloaded within such period as is specified in the bill of lading or if no period is so specified, within such number of working days, not exceeding fifteen, after entry of the vessel as the Board may from time to time by notification in the official Gazette appoint, or

Procedure in respect of goods not unloaded by vessels within time allowed.

(b) If the cargo of any vessel, excepting a small quantity of goods, has been discharged before the expiration of the period so specified or appointed, the master of such vessel or, on his application, the appropriate officer may then carry such goods to the custom-house, there to remain for entry.

(2) The appropriate officer shall thereupon take charge of, and grant receipts for, such goods; and if notice in writing has been given by the master of such vessel that goods are to remain subject to a lien for freight, primage, general average, or other charges of a stated amount, the appropriate officer shall hold such goods until he receives notice in writing that the said charges have been paid.

77.—(1) At any time after the arrival of any vessel, the appropriate officer may, with the consent of the master of such vessel, cause any small package or parcel of goods to be carried

Power to land small parcels and hold un-

claimed
parcels.

to the custom-house there to remain for entry in charge of the officers of customs, during the remainder of the working days allowed under this Act for the landing of such package or parcel.

(2) If any package or parcel so carried to the custom-house remains unclaimed on the exportation of the number of working days so allowed for its unloading, or at the time of the clearance outwards of the vessel from which it was unloaded, the master of such vessel may give such notice as is provided in section 76, and the officer-in-charge of the custom-house shall thereupon hold such package or parcel as provided in that section.

Power to
permit
immediate
discharge.

78.—(1) Notwithstanding anything contained in sections 74, 76 and 77, the appropriate officer in any customs-station to which the Board, by notification in the official Gazette, declares this section to apply, may permit the master of any vessel immediately on receipt of an order under section 47 or a special pass under section 49, or the person-in-charge of a conveyance other than a vessel on receipt of the import manifest, to discharge the goods imported by such conveyance, or any portion thereof, into the custody of his agent, if he be willing to receive the same, for the purpose of unloading the same forthwith—

- (a) at the custom-house, or at any specified landing-place or wharf; or
- (b) at any landing-place or wharf belonging to the port commissioners, port trust, railways or other public body or company; or
- (c) for giving it in the custody of such person as may be approved by the Collector of Customs.

(2) Any agent so receiving such cargo or portion shall be bound to discharge all claims for damage or short delivery which may be established in respect of the same by the owner thereof, and shall be entitled to recover from such owner his charges for service rendered, but not for commission or the like, where any agent for the unloading of such cargo or portion has been previously appointed by the owner and such appointment is unrevoked.

(3) The appropriate officer shall take charge of all goods discharged under clause (a) of sub-section (1) and otherwise proceed in relation thereto as provided in sections 76 and 82.

(4) A public body or company or person at whose landing-place or wharf or place of storage any goods are discharged under clause (b) or clause (c) of sub-section (1) shall not permit the same to be removed or otherwise dealt with except in accordance with the order in writing of the appropriate officer.

Entry for
home-con-
sumption or
warehousing.

79.—(1) The owner of any imported goods shall make entry of such goods for home-consumption or warehousing or for any other approved purpose by delivering to the appropriate officer a bill of entry thereof in such form and manner and containing such particulars as the Board may direct:

Provided that, if the owner makes and subscribes a declaration before the appropriate officer to the effect that he is unable,

for want of full information, to make a complete entry of any goods, then the said officer shall permit him, previous to the entry thereof, to examine the goods in the presence of an officer of customs or to deposit such goods in a public warehouse appointed under section 12 without warehousing the same, pending the production of such information.

(2) A bill of entry under sub-section (1) may be presented at any time after the delivery of the manifest:

Provided that the Collector of Customs may, in any special circumstances, permit a bill of entry to be presented before the delivery of the manifest.

(3) If the Collector of Customs is satisfied that the rate of customs-duty is not adversely affected and that there was no intention to defraud, he may in exceptional circumstances and for reasons to be recorded in writing permit substitution of a bill of entry for home-consumption for a bill of entry for warehousing or vice versa.

80.—(1) On the delivery of such bill, the goods or such part thereof as may be necessary may, without undue delay, be examined or tested, and thereafter the goods shall be assessed to duty, if any, and the owner of such goods may then proceed to clear the same for home-consumption or warehouse them, subject to the provisions hereinafter contained.

Assessment
of duty.

(2) Notwithstanding anything contained in sub-section (1), imported goods prior to examination or testing thereof may be permitted by the appropriate officer to be assessed to duty on the basis of the statements made in the bill relating thereto and the information furnished under the rules and the documents produced under section 26; but if it is found subsequently on examination or testing of the goods or otherwise that any statement in such bill or document or any information so furnished is not correct in respect of any matter relating to the assessment, the goods shall, without prejudice to any other action which may be taken under this Act, be re-assessed to duty.

81.—(1) Where it is not possible immediately to assess the customs-duty that may be payable on any imported goods entered for home-consumption or for warehousing or for clearance from a warehouse for home-consumption or on any goods entered for exportation, for the reason that the goods require chemical or other test [or a further enquiry] for purposes of assessment, or that all the documents or complete documents or full information pertaining to those goods have not been furnished, an officer not below the rank of Assistant Collector of Customs may order that the duty payable on such goods be assessed provisionally:

Provisional
assessment
of duty.

Provided that the importer (save in the case of goods entered for warehousing) or the exporter pays such additional amount as security or furnishes such guarantee of a scheduled bank for the payment thereof as the said officer deems sufficient to meet

¹ Ins. by the Finance Ordinance, 1969 (16 of 1969), s. 4 (with effect from the 1st July, 1969).

(Chapter IX.—Discharge of Cargo and Entry Inwards of Goods.

Chapter X.—Clearance of Goods for Home-consumption.

Chapter XI.—Warehousing.)

the excess of the final assessment of duty over the provisional assessment.

(2) Where any goods are allowed to be cleared or delivered on the basis of such provisional assessment, the amount of duty actually payable on those goods shall, as soon as may be, be finally assessed and on completion of such assessment the appropriate officer shall order that the amount already paid or guaranteed be adjusted against the amount payable on the basis of final assessment, and the difference between them shall be paid forthwith to or by the importer or exporter as the case may be.

Procedure in case of goods not cleared or warehoused or transhipped within two months after unloading.

82. If any goods are not entered and cleared for home-consumption or warehoused or transhipped within two months of the date of unloading thereof at a customs-station or within such extended period as the appropriate officer may allow, such goods may, after due notice given to the owner, if his address could be ascertained, or published in the official Gazette, if his address could not be ascertained, be sold under the orders of the appropriate officer :

Provided that—

- (a) animals and perishable and hazardous goods may, with the permission of the appropriate officer, be sold at any time ;
- (b) arms, ammunition or military stores may be sold or otherwise disposed of at such time and place and in such manner as the Board may, with the approval of the Central Government, direct :

Provided further that nothing in this section shall authorize removal for home-consumption of any dutiable goods without payment of customs-duties thereon.

CHAPTER X

CLEARANCE OF GOODS FOR HOME-CONSUMPTION

Clearance for home-consumption.

83. When the owner of any goods entered for home-consumption and assessed under section 80 has paid the import duty and other charges, if any in respect of the same, the appropriate officer, if he is satisfied that the import of the goods is not prohibited or in breach of any restrictions or conditions applying to the import of such goods, may make an order for the clearance of the same.

CHAPTER XI

WAREHOUSING

Application to warehouse

84. When any dutiable goods have been entered for warehousing and assessed under section 80, the owner of such goods may apply for leave to deposit the same in any warehouse appointed or licensed under this Act.

(Chapter XI.—Warehousing)

85. Every such application shall be in writing signed by the applicant, and shall be in such form as may be prescribed by the Board.

86.—(1) When any such application has been made in respect of any goods, the owner of the goods to which it relates shall execute a bond, binding himself in a penalty of twice the amount of the duty assessed under section 80 or section 81 or reassessed under section 109 on such goods,—

Warehousing bond.

- (a) to observe all the provisions of this Act and the rules in respect of such goods ;
- (b) to pay on or before a date specified in a notice of demand all duties, rent and charges payable in respect of such goods together with interest on the same from the date so specified at the rate of eight per cent per annum or such other rate as is for the time being fixed by the Board ; and
- (c) to discharge all penalties incurred for violation of the provisions of this Act and the rules in respect of such goods.

(2) Every such bond shall be in such form as is from time to time prescribed by the Board, and shall relate to the goods or portion of the goods of one conveyance only.

(3) Notwithstanding anything in sub-section (2), for the purposes of sub-section (1), the Collector of Customs may permit any importer to enter into a general bond in such amount and subject to such conditions, limitations or restrictions as the Collector of Customs may determine in respect of the warehousing of goods to be imported by such importer within a specified period.

(4) A bond executed under this section by an importer in respect of any goods shall continue in force notwithstanding the transfer of the goods to any other person or the removal of the goods to another warehouse or warehousing station :

Provided that, where the whole of the goods or any part thereof are transferred to another person, the appropriate officer may accept a fresh bond from the transferee in a sum equal to twice the amount of duty assessed on the goods transferred and thereupon the bond executed by the transferrer shall be deemed to be discharged to the extent to which the fresh bond has been executed by the transferee.

87.—(1) When the provisions of sections 85 and 86 have been complied with in respect of any goods, such goods shall be forwarded in charge of an officer of customs to the warehouse in which they are to be deposited.

Forwarding of goods to warehouse.

(2) A pass shall be sent with the goods specifying the name of the bonder and the name or number of the importing conveyance, the marks, numbers and contents of each package, and the warehouse or place in the warehouse wherein they are to be deposited.

Receipt of
goods at
warehouse.

88.—(1) On receipt of the goods, the pass shall be examined by the warehouse-keeper, and shall be returned to the appropriate officer.

(2) No package, butt, cask or other container shall be admitted into any warehouse unless it bears the marks and numbers specified in, and otherwise corresponds with, the pass for its admission.

(3) If the goods be found to correspond with the pass, the warehouse-keeper shall certify to that effect on the pass, and the warehousing of such goods shall be deemed to have been completed.

(4) If the goods do not so correspond, the fact shall be reported by the warehouse-keeper for the orders of the appropriate officer, and the goods shall either be returned to the customhouse in charge of an officer of customs or kept in deposit pending such orders as the warehouse-keeper deems most convenient.

(5) If the quantity or value of any goods has been incorrectly stated in the bill of entry, due to inadvertence or *bona fide* error, the error may be rectified at any time before the warehousing of the goods is completed, and not subsequently.

Goods how
warehoused.

89. Except as provided in section 94, all goods shall be warehoused in the packages, butts, casks or other containers in which they have been imported.

Warrant to
be given
when goods
are ware-
housed.

90.—(1) Whenever any goods are lodged in a public warehouse or a licensed private warehouse, the warehouse-keeper shall deliver a warrant signed by him as such to the person lodging the goods.

(2) Such warrant shall be in such form as the Board may from time to time prescribe, and shall be transferable by endorsement; and the endorsee shall be entitled to receive the goods specified in such warrant on the same terms as those on which the person who originally lodged the goods would have been entitled to receive the same.

(3) The Board may, by notification in the official Gazette, exempt any class of goods from the operation of this section.

Access of
customs
officer to
private ware-
house.

91. The appropriate officer shall have access to any private warehouse licensed under this Act.

Power to
cause pack-
ages lodged
in warehouse
to be opened
and
examined.

92.—(1) The appropriate officer may at any time by order in writing direct that any goods or packages lodged in any warehouse shall be opened, weighed or otherwise examined; and, after any goods have been so opened, weighed or examined, may cause the same to be sealed or marked in such manner as he thinks fit.

(2) When any goods have been so sealed and marked after examination, they shall not be again opened without the permission of the appropriate officer; and, when any such goods have

been opened with such permission, the packages shall, if he thinks fit, be again sealed or marked.

93.—(1) Any owner of goods lodged in a warehouse shall, at any time within the hours of business, have access to his goods in the presence of an officer of customs, and an officer of customs shall, upon application for the purpose being made in writing to the appropriate officer, be deputed to accompany such owner.

Access of
owners to
warehoused
goods.

(2) When an officer of customs is specially employed to accompany such owner, a sum sufficient to meet the expense thereby incurred shall, subject to rules, be paid by such owner to the appropriate officer, and such sum shall, if the appropriate officer so directs, be paid in advance.

94.—(1) With the sanction of the appropriate officer and on payment of such fees as may be prescribed by rules, the owner of any goods may, either before or after warehousing the same,—

Owner's
power to
deal with
warehoused
goods.

- (a) separate damaged or deteriorated goods from the rest;
- (b) sort the goods or change their containers for the purpose of preservation, sale, export or disposal of the goods;
- (c) deal with the goods and their containers in such manner as may be necessary to prevent loss or deterioration or damage to the goods;
- (d) show the goods for sale; or
- (e) take such samples of goods as may be allowed by the appropriate officer with or without entry for home-consumption, and with or without payment of duty, except such as may eventually become payable on a deficiency of the original quantity.

(2) After any such goods have been so separated and repacked in proper or approved packages, the appropriate officer may, at the request of the owner of such goods, cause or permit any refuse, damaged or surplus goods remaining after such separation or repacking (or, at the like request, any goods which may not be worth the duty) to be destroyed, and may remit the duty payable thereon.

95.—(1) Subject to rules, the owner of any warehoused goods may, with the permission in writing of the Collector of Customs, carry on any manufacturing process or other operations in the warehouse in relation to such goods.

Manufacture
and other
operations in
relation to
goods in a
warehouse.

(2) Where in the course of any such operation or process there is any waste or refuse the following provisions shall apply, namely:—

- (a) if the whole or any part of the goods produced by such operation or process are exported, no duty shall be charged on the quantity of the warehoused goods wasted or turned into refuse in the course of the operation or processing carried on in relation to the goods exported:

Provided that such waste or refuse is either destroyed or duty is paid on such waste or refuse as if it had been imported into

(Chapter XI.—Warehousing)

Pakistan in that form.

- (b) if the whole or any part of the goods produced by such operation or process are cleared from the warehouse for home-consumption, duty shall be charged on the quantity of the warehoused goods wasted or turned into refuse in the course of the operation or processing carried on in relation to the goods cleared for home-consumption.

Payment of rent and warehouse-dues.

96.—(1) If goods be lodged in a public warehouse, the owner shall pay, monthly rent and warehouse-dues at such rates as the Collector of Customs may fix.

(2) A table of the rates of rent and warehouse-dues so fixed shall be placed in a conspicuous part of such warehouse.

(3) If any demand for such rent or dues is not discharged within ten days of its presentation, the appropriate officer may, in the discharge of such demand (any transfer or assignment of the goods notwithstanding) cause to be sold, after due notice in the official Gazette, such sufficient portion of the goods as he may select.

(4) The proceeds of such sale shall be adjusted in accordance with section 201.

Goods not to be taken out of warehouse except as provided by this Act.

97. No warehoused goods shall be taken out of any warehouse, except on clearance for home-consumption or export, or for removal to another warehouse, or as otherwise provided in this Act.

Period for which goods may remain warehoused.

98. Any warehoused goods may remain in the warehouses for a total period of three years following the date of the execution of the bond under section 86 in respect of them :

Provided that—

- (i) in the case of any goods which are likely to deteriorate, the said period of three years may be reduced by the Collector of Customs to such reasonable period as he deems fit in each case ;
- (ii) in the case of any goods which are not likely to deteriorate, the period of three years may, on sufficient cause being shown, be extended by the Collector of Customs by a period not exceeding one year and by the Board by such further period as it may deem fit ;
- (iii) when the licence of any private warehouse is cancelled, the owner of any goods warehoused therein shall, within ten days of the date on which notice of such cancellation is given or within such extended period as the appropriate officer may allow, remove the goods from that warehouse to another warehouse or clear them for home-consumption or exportation.

Power to remove goods from one warehouse

99.—(1) Any owner of goods warehoused under this Act may, within the period of their warehousing under section 98, and with the permission of the Collector of Customs, on such

(Chapter XI.—Warehousing)

conditions and after giving such security, if any, as the Collector directs, remove goods from one warehouse to another warehouse in the same warehousing station.

to an other in the same customs-station.

(2) When any owner desires to remove any goods, he shall apply for permission to do so in such form as the Board may prescribe.

100.—(1) Any owner of goods warehoused at any warehousing station may, within the period of their warehousing under section 98, remove the same for the purpose of warehousing them at any other warehousing station.

Power to remove goods from one warehousing station to another.

(2) When any owner desires to remove any goods for such purpose, he shall apply to the Collector of Customs in such form and manner as the Board may prescribe stating therein the particulars of the goods to be removed, and the name of the customs-station to which they are to be removed.

101.—(1) When permission is granted for the removal of any goods from one warehousing station to another under section 100, an account containing the particulars thereof shall be transmitted by the appropriate officer of the customs-station of removal to the appropriate officer of the customs-station of destination.]

Transmission of account of goods to officers at warehousing station of destination.

(2) The person requiring the removal shall before such removal enter into a bond, with one sufficient surety, in a sum equal at least to the duty chargeable on such goods, for the due arrival and re-warehousing thereof at the customs-station of destination, within such time, as the Collector of Customs directs.

(3) Such bond may be taken by the appropriate officer either at the customs-station of removal or at the customs-station of destination as best suits the convenience of the owner.

(4) If such bond is taken at the customs-station of destination, a certificate thereof signed by the appropriate officer of such station shall at the time of the removal of such goods be produced to the appropriate officer at the customs-station of removal ; and such bond shall not be discharged unless such goods are produced to the appropriate officer, and duly re-warehoused at the customs-station of destination within the time allowed for such removal or are otherwise accounted for to the satisfaction of such officer ; nor until the full duty due upon any deficiency of such goods, not so accounted for, has been paid.

102. The Collector of Customs may permit any person desirous of removing warehoused goods to enter into a general bond, with such sureties, in such amount and under such conditions as the Collector approves, for the removal, from time to time, of any goods from one warehouse to another, either in the same or in a different warehousing station and for the due arrival and re-warehousing of such goods at the destination within such time as the Collector directs.

Remover may enter into a general bond.

103. Upon the arrival of warehoused goods at the customs-station of destination, they shall be entered and warehoused in

Goods on arrival at

customs-station of destination to be subject to same laws as goods on first importation.

Clearance of bonded goods for home-consumption.

Clearance of warehoused goods for export.

Clearance of warehoused goods for export as provisions, on a conveyance proceeding to foreign destination.

Application for clearance of goods.

Re-assessment of warehoused goods when damaged or deteriorated.

like manner as goods are entered and warehoused on the first importation thereof, and under the laws and rules, in so far as such laws and rules are applicable, which regulate the entry and warehousing of such last-mentioned goods.

104. Any owner of warehoused goods may, at any time within the period of their warehousing under section 98, clear such goods for home-consumption by paying—

- (a) the duty assessed on such goods under the provisions of this Act; and
- (b) all rent, penalties, interest and other charges payable in respect of such goods.

105. Any owner of warehoused goods may, at any time within the period of their warehousing under section 98, clear such goods for export out of Pakistan on payment of all rent, penalties, interest and other charges payable as aforesaid but without paying any import duty thereon:

Provided that, if the Central Government is of the opinion that warehoused goods of any specified description are likely to be smuggled back into Pakistan, it may, by notification in the official Gazette, direct that such goods shall not be exported to any place outside Pakistan without payment of duty or allow them to be exported subject to such restrictions and conditions as may be specified in the notification.

106. Any warehoused provisions and stores may be exported within the period of their warehousing under section 98 without payment of import duty for use on board any conveyance proceeding to a foreign territory.

107.—(1) An application to clear goods from any warehouse for home-consumption or for export shall be made in such form as the Board may prescribe.

(2) Such application shall ordinarily be made to the appropriate officer at least twenty-four hours before it is intended to clear such goods.

108. If any goods upon which duties are levied *ad valorem* are damaged or deteriorated due to an unavoidable accident or cause after they have been entered for warehousing and assessed under section 80 and before they are cleared for home-consumption, their value in the damaged or deteriorated state may be appraised, if the owner so desires, by an officer of customs and the duty leviable thereon shall be diminished in proportion to the diminution of their value and a new bond for twice the amount of the diminished duty may, at the option of the owner, be executed by him to replace the bond originally executed.

109. If any goods have been entered for warehousing and assessed under section 80 but the duty leviable thereon is subsequently altered, such goods shall be reassessed on the basis of the altered duty and a new bond shall be executed by the owner in accordance with the provisions of section 86 to replace the bond originally executed by him.

110. When any warehoused goods of such class or description as the Board having regard to the volatility of such goods and the manner of their storage may, by notification in the official Gazette, specify are, at the time of delivery from a warehouse, found to be deficient in quantity and the Collector of Customs is satisfied that such deficiency is on account of natural loss, no duty shall be charged on such deficiency.

111. In respect of goods specified hereunder the appropriate officer may demand and upon such demand the owner of such goods shall forthwith pay the full amount of duty chargeable on such goods together with all rent, penalties, interest and other charges payable in respect of them, namely:—

- (a) Warehoused goods which are removed in contravention of section 97.
- (b) Goods which have not been removed from the warehouse within the time allowed for such removal under section 98.
- (c) Goods in respect of which a bond has been executed under section 86 and which have not been cleared for home-consumption or export or removed in accordance with the provisions of this Act and are lost or destroyed otherwise than as provided in sections 94 and 95 or as mentioned in section 115, or are not accounted for to the satisfaction of the appropriate officer.
- (d) Goods which have been taken under section 94 as samples without payment of duty.

112.—(1) If any owner fails to pay any sum demanded under section 111, the appropriate officer may either proceed upon the bond executed under section 86, or cause such portion of the owner's goods in the warehouse to be detained as he may consider adequate to recover the demand, and a notice in writing of such detention shall immediately be given to the owner.

(2) In case the demand is not discharged within fifteen days of the date of such notice, the goods so detained may be sold.

(3) The net proceeds of any such sale shall be entered upon and adjusted against the bond and the surplus if any remaining after full satisfaction of the bond shall be disposed of in the manner provided in section 201.

(4) No transfer or assignment of the goods shall prevent the appropriate officer from proceeding against such goods in the manner above provided, for any amount due thereon.

113.—(1) When any warehoused goods are taken out of any warehouse, the appropriate officer shall cause the fact to be noted on the back of the bond.

Re-assessment on alteration of duty.

Allowance in case of volatile goods.

Duty on goods improperly removed from warehouse or allowed to remain beyond fixed time or lost or destroyed or taken as sample.

Procedure on failure to pay duty, etc.

Noting removal of goods.

(2) Every note so made shall specify the quantity and description of such goods, the purposes for which they have been removed, the date of removal, the name of the person removing them, the number and date of the bill of export under which they have been taken away, if removed for exportation, or of the bill of entry, if removed for home-consumption and the amount of duty paid, if any.

Register of bonds.

114. (1) A register shall be kept of all bonds entered into for customs-duties on warehoused goods, and entry shall be made in such register of all particulars required by section 113 to be specified.

(2) When such register shows that the whole of the goods covered by any bond have been cleared for home-consumption or export, or otherwise duly accounted for, and when all amounts due on account of such goods have been paid, the appropriate officer shall cancel such bond as discharged in full, and shall on demand deliver the cancelled bond to the person who executed it or who is entitled to receive it.

Power to remit duties on warehoused goods lost or destroyed.

115. If any warehoused goods in respect of which a bond has been executed under section 86 and which have not been cleared for home-consumption are lost or destroyed by unavoidable accident or cause, the Collector of Customs may in his discretion remit the duties due thereon :

Provided that, if any such goods be so lost or destroyed in a private warehouse, notice thereof be given to the appropriate officer within forty-eight hours after the discovery of such loss or destruction.

Responsibility of warehouse-keeper.

116. The warehouse-keeper in respect of goods lodged in a public warehouse, and the licensee in respect of goods lodged in a private warehouse, shall be responsible for their due receipt therein and delivery therefrom, and their safe custody while deposited therein, according to the quantity, weight or gauge reported by the officer of customs who has assessed such goods, allowance being made, if necessary, for deficiency in quantity on account of natural loss as provided in section 110 :

Provided that no owner of goods shall be entitled to claim from the appropriate officer or from any keeper of a public warehouse, compensation for any loss or damage occurring to such goods while they are being passed into or out of such warehouse, or while they remain therein, unless it be proved that such loss or damage was occasioned by the wilful act or neglect of the warehouse-keeper or of an officer of customs.

Locking of warehouses.

117. (1) Every public warehouse shall be under the lock and key of both the warehouse-keeper appointed by the Collector of Customs, and the appropriate officer.

(2) Every private warehouse shall be under the lock and key of both the licensee and the appropriate officer.

118. The Collector of Customs may from time to time determine in what division of any public warehouse, and in what manner, and on what terms, any goods may be deposited, and what sort of goods may be deposited in any such warehouse.

Power to decide where goods may be deposited in public warehouse, and on what terms.

119. The expenses of carriage, packing and storage of goods on their receipt into or removal from a public warehouse shall, if paid by the appropriate officer or by the warehouse-keeper, be chargeable on the goods and be defrayed by, and recoverable from, the owner, in the manner provided in section 112.

Expenses of carriage, packing, etc., to be borne by owner.

CHAPTER XII

TRANSHIPMENT

120. The provisions of this Chapter shall not apply to (a) baggage, and (b) goods imported by post.

Chapter not to apply to baggage or postal articles.

121. Subject to the provisions of section 15 and the rules, the appropriate officer may, on application by the owner of any goods imported at any customs-station and specially and distinctly manifested at the time of importation as for transshipment to some other customs-station or foreign destination, grant leave to tranship the same without payment of duty, if any, chargeable on such goods at the customs-station of transshipment and, in the case of goods to be transhipped to some other customs-station, with or without any security or bond for the due arrival and entry of the goods thereat.

Transshipment of goods without payment of duty.

122. An officer of customs shall, in every case, be deputed free of charge to superintend the removal of transhipped goods from one conveyance to another.

Superintendence of transshipment.

123. All goods transhipped under section 121 to any customs-station shall, on their arrival at such customs-station, be entered in the same manner as goods on their first importation and shall be dealt with like-wise.

Entry, etc., of transhipped goods.

124. Any provisions and stores in use or being carried for use on board a conveyance may, at the discretion of the appropriate officer be transhipped to another conveyance belonging wholly or partly to the same owner and present simultaneously at the same customs-station, without payment of duty.

Transshipment of provisions and stores from one conveyance to another of the same owner without payment of duty.

125. Subject to the rules, a transshipment fee on any goods or class of goods transhipped under this Act may be levied at such rates, according to weight, measurement, quantity, number, bale, fees.

Levy of transshipment fees.

(Chapter XIII.—Transit Trade—Chapter XIV.—Exportation or Shipment and Relanding.)

package or container, as the Board may, by notification in the official Gazette, prescribe for any customs-station or class of customs-stations.

CHAPTER XIII

TRANSIT TRADE

Chapter not to apply to baggage and postal articles.

Transit of goods in the same conveyance.

126. The provisions of this Chapter shall not apply to (a) baggage, and (b) goods imported by post.

127. (1) Subject to the provisions of section 15 and the rules any goods imported in a conveyance and mentioned in the import manifest as for transit in the same conveyance to a customs-station in Pakistan or to any destination outside Pakistan may be allowed to be so transitted without payment of duty, if any, leviable on such goods at the customs-station of transit.

(2) Any stores and provisions imported on board a conveyance which is in transit through Pakistan to a destination outside Pakistan may, subject to rules, be allowed to be consumed on board that conveyance without payment of the duties which would otherwise be chargeable on them.

Transport of certain classes of goods subject to prescribed conditions.

128. Any goods may be transported from one part of Pakistan to another through any foreign territory, subject to such conditions as to their due arrival at the destination as may be prescribed by rules.

Transit of goods across Pakistan to a foreign territory.

129. Where any goods are entered for transit across Pakistan to a destination outside Pakistan, the appropriate officer may, subject to the provisions of the rules, allow the goods to be so transitted without payment of the duties which would otherwise be chargeable on such goods.

CHAPTER XIV

EXPORTATION OR SHIPMENT AND RELANDING

No goods to be loaded on a conveyance, till entry outwards or permission granted.

130. No goods other than passenger's baggage or mail bags or ballast urgently required for a vessel's safety shall be loaded or water-borne to be loaded on a conveyance at a place in a customs-station approved for the purpose under clause (b) of section 10, until an order under section 50 in respect of the conveyance has been given or permission in this behalf in writing has been granted by the appropriate officer.

Clearance for exportation.

131. No goods shall be loaded for exportation until—

(a) in the case of goods other than passenger's baggage and mail bag—

(Chapter XIV.—Exportation or Shipment and Relanding)

(i) the owner has delivered to the appropriate officer a bill of export for such goods, in such form and manner and containing such particulars as may be prescribed by rules;

(ii) such owner has paid the duties payable on such goods;

(iii) such bill has been passed by the appropriate officer; and

(b) in the case of passenger's baggage or mail bags, the appropriate officer has permitted them to be exported:

Provided that the Board may in the case of any customs-station or wharf, by notification in the official Gazette, and subject to such restrictions and conditions, if any, as it thinks fit, exempt any specified goods or class of goods or any specified person or class of persons, from all or any of the provisions of this section.

132. Before any warehoused goods subject to excise duties, or goods entitled to drawback or repayment of customs-duties on exportation, or goods exportable only under particular rules or restrictions, are permitted to be exported, the owner shall, if required so to do, give security by bond in such sum not exceeding twice the duty leviable on such goods as the appropriate officer directs, with one sufficient surety, that such goods shall be exported and landed at the place for which they are entered outwards or shall be otherwise accounted for to the satisfaction of such officer.

Bond required in certain cases before exportation.

133. Where the goods are cleared for shipment on a bill of export presented after port-clearance or permission to depart has been granted, the appropriate officer may, if he thinks fit, levy, in addition to any duty to which such goods are ordinarily liable, a charge not exceeding one per cent of the value of the goods determined in accordance with the provisions of section 25,

Additional charge on goods cleared for export after port-clearance granted.

134.—(1) If any goods mentioned in a bill of export or manifest be not loaded or be loaded and afterwards relanded, the owner shall before the expiration of fifteen clear working days after the conveyance on which such goods were intended to be loaded or from which they were relanded has left the customs-station, give information of such short-loading or relanding to the appropriate officer save where the latter has occasioned the short-loading or relanding.

Notice of non-loading or relanding and return of duty thereon.

(2) Upon an application being made to the appropriate officer within one year of such short-loading or relanding, any duty levied upon goods not loaded or upon goods loaded and afterwards relanded shall be refunded to the person on whose behalf such duty was paid:

Provided that, where the required information of short-loading or relanding is not given within the aforesaid period of fifteen days, the appropriate officer may make refund of duty contingent upon payment of such penalty, if any, as he may see fit to impose.

Goods re-landed or transhipped from a conveyance returning to a customs-station or putting into another customs-station.

135.—(1) If, after having cleared from any customs-station any conveyance without having discharged her cargo returns to such customs-station or puts into any other customs-station, any owner of goods in such conveyance, if he desires to land or tranship the same or any portion thereof for re-export, may, with the consent of the person-in-charge of the conveyance, apply to the appropriate officer in that behalf.

(2) The appropriate officer, if he grants the application, shall thereupon send an officer of customs to watch the conveyance and to take charge of such goods during such relanding or transshipment.

(3) Such goods shall not be allowed to be transhipped or re-exported free of duty by reason of the previous settlement of duty at the time of first export unless they are lodged and remain, until the time of re-export under the custody of an officer of customs, in a place appointed by the appropriate officer, or are transhipped under such custody.

(4) All expenses attending such custody shall be borne by the owner.

Conveyance returning to customs-station may enter and land goods.

136.—(1) In either of the cases mentioned in section 135, the person-in-charge of the conveyance may enter such conveyance inwards and any owner of goods thereon may, with the consent of the person-in-charge of the conveyance, land the same under the provisions of this Act and the rules.

(2) In every such case, any export duty paid shall be refunded on an application made by the owner of such goods within one year of their landing and any amount paid to the owner as drawback or repayment of duty (whether of customs, excise or any other tax) shall be recovered from him or adjusted against the amount refundable.

Landing of goods during repairs.

137.—(1) The appropriate officer may, on application by the person-in-charge of a conveyance which is obliged before completing her journey or voyage to put into any customs-station for repairs, permit him to land the goods or any portion thereof, and to place it in the custody of an officer of customs during such repairs, and to load and export the same free of duty.

(2) All expenses attending such custody shall be borne by the person-in-charge of the conveyance.

Frustrated cargo how dealt with.

138.—(1) Where any goods are brought into a customs-station by reason of inadvertence, mis-direction or untraceability of the consignee, the Collector of Customs may, on application by the person-in-charge of the conveyance which brought such goods or of the consignor of such goods and subject to rules, allow export of such goods without payment of any duties (whether of import or export) chargeable thereon, provided that such goods have remained and are exported under the custody of an officer of customs.

(2) All expenses attending to such custody shall be borne by the applicant.

CHAPTER XV

SPECIAL PROVISIONS REGARDING BAGGAGE AND GOODS IMPORTED OR EXPORTED BY POST

139. The owner of any baggage whether a passenger or a member of the crew shall, for the purpose of clearing it, make a verbal or written declaration of its contents in such manner as may be prescribed by rules to the appropriate officer and shall answer such questions as the said officer may put to him with respect to his baggage and any article contained therein or carried with him and shall produce such baggage and any such article for examination.

Declaration by passenger or crew of baggage.

140. The rate of duty if any, applicable to baggage shall be the rate in force on the date on which a declaration is made in respect of such baggage under section 139.

Determination of rate of duty in respect of baggage.

141. The appropriate officer may, subject to the limitations, conditions and restrictions specified in the rules, pass free of duty any article in the baggage of a passenger or a member of the crew in respect of which the said officer is satisfied that it is *bona fide* meant for the use of such passenger or for making gift.

Bona fide baggage exempt from duty.

142. Where the baggage of a passenger contains any article which is dutiable or the import of which is prohibited or restricted and in respect of which a true declaration has been made under section 139, the appropriate officer may, at the request of the passenger, detain such article for the purpose of being returned to him on his leaving Pakistan.

Temporary detention of baggage.

143. Baggage of passengers and members of the crew in transit in respect of which a declaration has been made under section 139, may be permitted by the appropriate officer, subject to such limitations, conditions and restrictions as may be specified in the rules, to be so transitted without payment of duty.

Treatment of baggage of passengers or crew in transit.

144. In the case of goods imported or exported by post, any label or declaration which contains the description, quantity and value thereof shall be deemed to be an entry for import or export, as the case may be, for the purposes of this Act.

Label or declaration in respect of goods imported or exported by post to be treated as entry.

145.—(1) The rate of duty, if any, applicable to any goods imported by post shall be the rate in force on the date on which the postal authorities present to the appropriate officer the declaration or label referred to in section 144 for the purpose of assessing the duty thereon.

Rate of duty in respect of goods imported or exported by post.

(2) The rate of duty, if any, applicable to any goods exported by post shall be the rate in force on the date on which the exporter delivers such goods to the postal authorities for exportation.

CHAPTER XVI

PROVISIONS RELATING TO COASTAL GOODS AND VESSELS

Chapter not
to apply to
baggage.

146. The provisions of this Chapter shall not apply to baggage.

Entry of
coastal
goods.

147.—(1) The consignor of any coastal goods shall present to the appropriate officer a bill of coastal goods in the form prescribed by the Board.

(2) Every such consignor shall make a declaration on the bill of coastal goods presented by him as to the truth of the contents thereof.

Coastal
goods not
to be
loaded
until bill
relating
thereto is
passed.

148. No vessel shall take on board any coastal goods until the bill relating to such goods has been passed by the appropriate officer and delivered to the master of the vessel by the consignor:

Provided that the appropriate officer may, in circumstances of exceptional nature, on a written application by the master of the vessel, permit loading of coastal goods pending the presentation and passing of bills relating to such goods.

Clearance
of coastal
goods at
destination.

149.—(1) The master of a vessel carrying any coastal goods shall carry on board the vessel all bills delivered to him under section 148 and shall, within twenty-four hours of arrival of the vessel at any customs-port or coastal port, deliver to the appropriate officer all bills relating to the goods which are to be unloaded at that port.

(2) Where any coastal goods are unloaded at any port, the appropriate officer shall permit their clearance if he is satisfied that they are entered in a bill delivered to him under sub-section (1).

Declaration
concerning
coasting
vessel
which has
touched
foreign
port.

150. The master of a vessel carrying coastal goods which has touched at any foreign port immediately before its arrival at a port of Pakistan shall deliver, along with the bills referred to in section 149, a declaration stating that fact and indicating the particulars and specifications of the cargo, if any, discharged or taken on board at such foreign port.

Cargo book.

151.—(1) There shall be kept on board every coasting vessel a cargo book stating the name of the vessel, the port at which she is registered and the name of the master.

(2) It shall be the duty of the master of every coasting vessel to enter or cause to be entered in the cargo book—

- (a) the port to which and each voyage on which the vessel is bound;
- (b) the respective times of departure from every port of lading and of arrival at every port of discharge;
- (c) the name of every port of lading and an account of

all goods taken on board at that port with a description of the packages and the quantities and description of the goods contained therein or stowed loose and the names of the respective shippers and the consignees in so far as such particulars be ascertainable;

(d) the name of every port of discharge and the respective days on which such goods or any of them are delivered out of such vessel.

(3) The entries relating to the loading and discharge of goods shall be made respectively at the ports of lading and discharge.

(4) Every such master shall on demand produce the cargo book for the inspection of the appropriate officer and such officer may make such note or remark therein as he considers necessary.

152. No coastal goods shall be loaded on, or unloaded from, any vessel at any port other than a customs-port or a coastal port declared under section 9.

Coastal
goods not
to be
loaded or
unloaded
except at
customs-
port or
coastal
port.
Coasting
vessel to
obtain
written
orders
before
departure.

153.—(1) No coasting vessel which has brought or loaded any coastal goods at a customs-port or coastal port shall depart from such port until a written order to that effect has been given by the appropriate officer.

(2) No such order shall be given until—

- (a) the master of the vessel has answered the questions, if any, put to him;
- (b) all charges and penalties, if any, payable in respect of that vessel or by its master have been paid or the payment secured by such guarantee as the appropriate officer may direct.

154.—(1) Sections 64, 65 and 66 shall, so far as may be, apply to coastal goods as they apply to imported goods or goods for export.

(2) Sections 48 and 60 shall, so far as may be, apply to vessels carrying coastal goods as they apply to vessels carrying imported goods or goods for export.

(3) The Central Government may, by notification in the official Gazette, direct that all or any of the other provisions of Chapter VII and the provisions of section 78 shall apply to coastal goods or vessels carrying coastal goods with such exceptions and modifications, if any, as may be specified in the notification.

155. No goods shall be carried coastwise or shipped as stores in a coasting vessel contrary to any prohibition or restriction imposed by or under any law, nor shall such goods or stores be brought to any place in Pakistan for the purpose of being so carried or shipped.

Application
of certain
provisions
of this Act
to coastal
goods.

Prohibition
of the
coastal
trade of
certain
goods.

CHAPTER XVII

OFFENCES AND PENALTIES

Punishment
for offences.

156.—(1) Whoever commits any offence described in column 1 of the Table below shall, in addition to and not in derogation of any punishment to which he may be liable under any other law, be liable to the punishment mentioned against that offence in column 2 thereof:—

TABLE

Offences	Penalties	Section of this Act to which offence has reference.
1	2	3
1. If any person contravenes any provision of this Act or any rule made thereunder, or abets any such contravention or fails to comply with any provision of this Act or any such rule with which it was his duty to comply, where no express penalty has been provided elsewhere for such contravention or failure;	such person shall be liable to a penalty not exceeding five thousand rupees.	General
2 (i) If any goods imported by sea or air be unloaded or attempted to be unloaded at any place other than a customs-port or customs-airport declared under section 9 for unloading of such goods; or	such person shall be liable to a penalty not exceeding two thousand rupees; and such goods shall be liable to confiscation.	
(ii) if any goods be imported by land or inland water through any route other than a route declared under clause (c) of section 9 for the import of such goods; or		
(iii) if any goods be attempted to be exported by sea or air from any place other than a customs-port or customs-airport appointed for the loading of such goods; or		9 & 10
(iv) if any goods be attempted to be exported by land or inland water through any route other than a route declared under clause (c) of section 9 for the export of such goods; or		
(v) if any imported goods be brought into any bay, gulf, creek or river for the purpose of being landed at a place other than a customs-port; or		
(vi) if any goods be brought near the land frontier or the coast of Pakistan or near any bay, gulf, creek or river for the purpose of being exported from a place other than a customs-station or where any place has been approved under clause (b) of section 10 for the loading of such goods, from any place other than the place so approved;		

TABLE—contd.

Offences	Penalties	Section of this Act to which offence has reference.
1	2	3
3 (i) If any person exports or lands goods, or aids in the export or landing of goods, or knowingly keeps or conceals or knowingly permits or procures to be kept or concealed, any goods exported or landed, or intended to be exported or landed, contrary to the provisions of this Act; or	such person shall be liable to a penalty not exceeding five thousand rupees.	General
(ii) if any person be found to have been on board any conveyance liable to confiscation on account of the commission of the offence under clause 4 of this Table, while such conveyance is within any place which is not a customs-station for the export and landing of goods,		9 & 10
4. If any conveyance which has been within the limits of any customs-station in Pakistan with goods on board, be afterwards found anywhere in Pakistan with the whole or any portion of such goods missing, unless the person-in-charge of the conveyance be able to account for the loss of, or deficiency in, the goods,	the duty in respect of goods so lost or deficient shall be payable by the person-in-charge of the conveyance; and such conveyance shall also be liable to confiscation.	9 & 10
5 (i) If any goods are unloaded from any conveyance inward bound, without the authority of the appropriate officer into any other conveyance at any place other than a place declared under section 9 for the unloading of goods; or if any goods are loaded into any conveyance outward bound from any other conveyance, without such authority, from or at any place other than a place declared under section 9 for the loading of goods; or	the person-in-charge of every such conveyance used for irregular import or export of goods shall be liable to a penalty not exceeding five thousand rupees; and the goods and the conveyance shall also be liable to confiscation.	9 & 10
(ii) if any goods on which drawback has been granted are put, without such authority, on board any conveyance for the purpose of being reloaded,		
6. If any vessel arriving at, or departing from, any customs-port fails, when so required under section 14 to bring-to at any such station as has been appointed by the Collector of Customs for the boarding or landing of an officer of customs,	the master of such vessel shall be liable to a penalty not exceeding two thousand rupees.	14
7 (i) If any vessel arriving at any customs-port, after having come to its proper place of mooring or unloading, removes from such place, except with the authority of the Conservator, obtained in accordance with the provisions of the Ports Act, 1908 (XV of 1908) or other lawful authority, to some other place of mooring or unloading; or	the master of such vessel shall be liable to a penalty not exceeding two thousand rupees; and the vessel, if not entered, shall not be allowed to enter until the penalty is paid.	

TABLE—contd.

Offences	Penalties	Section of this Act to which offence has reference.
1	2	3
(ii) if any vessel not brought into port by a pilot be not anchored or moored in accordance with any direction of the Collector of Customs under section 14,		14
8. If any goods be smuggled into or out of Pakistan,	such goods shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding ten times the value of the goods; and upon conviction by a Magistrate he shall further be liable to imprisonment for a term not exceeding six years and to fine not exceeding ten times the value of such goods, and, if the Magistrate in his discretion so orders, also to whipping.	General
9 (i) If any goods, not being goods referred to in clause 8, are imported into or exported from Pakistan evading payment of leviable customs-duties or inviolation of any prohibition or restriction on the importation or exportation of such goods imposed by or under this Act or any other law; or	such goods shall be liable to confiscation; and any person concerned in the offence shall also be liable to a penalty not exceeding two times the value of the goods.	15 & 16
(ii) if any attempt be made so to import or export any such goods; or		
(iii) if any such goods be found in any package produced before any officer of customs as containing no such goods; or		
(iv) if any such goods be found either before or after landing or shipment to have been concealed in any manner on board any conveyance within the limits of any seaport, airport, railway station or other place where conveyances are ordinarily loaded or unloaded; or		
(v) if any such goods, the exportation of which is prohibited or restricted as aforesaid be brought within a customs-area or to a wharf, with the intention of loading them on a conveyance for exportation in violation of such prohibition or restriction,		
10. If, upon an application to pass any goods through the customs-house, any person not being the owner of such goods, and not having proper and sufficient authority from the owner, subscribes or attests any document relating to any goods on behalf of such owner,	such person shall be liable to a penalty not exceeding five thousand rupees.	General

TABLE—contd.

Offences	Penalties	Section of this Act to which offence has reference
1	2	3
11. If any goods which have been allowed temporary admission under section 21 without payment of duty subject to the condition of subsequent export be not exported, or any goods duty on which has not been paid or having been paid has been refunded be sold or transferred or otherwise disposed of in contravention of the rules or a special order made under that section,	any person who sells, transfers or otherwise disposes of such goods, or aids or abets the sale, transfer or disposal of such goods, and any person in whose possession such goods are found shall be liable to a penalty not exceeding five times the duty chargeable on such goods; and such goods shall also be liable to confiscation.	21
12. If any person who without any reasonable excuse fails to comply with any requisition made under section 26 or to furnish any information as required by or under the rules to be furnished,	such person shall be liable to a penalty not exceeding two thousand rupees.	26
13. If any person wilfully contravenes any rule relating to section 28 with respect to any spirits,	such person shall be liable to a penalty not exceeding two thousand rupees; and all such spirit shall be liable to confiscation.	28
14. If any person commits an offence under section 32,	such person shall be liable to a penalty not exceeding five thousand rupees or three times the value of the goods in respect of which such offence is committed, whichever be greater; and such goods shall also be liable to confiscation.	32
15. If any goods in respect of which drawback has been paid or any warehoused goods cleared for exportation are not duly exported or after being exported are unloaded or reloaded at any other place in Pakistan otherwise than in accordance with the provisions of this Act and the rules,	any person who fails to export such goods or who unloads or reloads the goods or any person who aids or abets the evasion of export or such unloading or reloading shall be liable to a penalty not exceeding three times the value of such goods or five thousand rupees, whichever be higher; and the goods which are not so exported or which are so unloaded or reloaded together with the conveyance from which they are unloaded or reloaded shall also be liable to confiscation.	35 & 105
16. If any provisions or stores on which drawback has been paid or on which duty has not been paid for reason of their being provisions or stores meant to be exported for use on board are not loaded on board or after being loaded are subsequently unloaded without the permission of the appropriate officer,	such provisions or stores shall be liable to confiscation.	24 & 35
17. If any person fraudulently claims drawback on any goods on which drawback is disallowed under section 39 or includes any such goods in his claim for drawback,	such goods shall be liable to confiscation.	39

TABLE—contd.

Offences	Penalties	Section of this Act to which offence has reference.
1	2	3
18. If, in any river or port where in a place has been fixed under section 43 by the Board, any vessel arriving passes beyond such place, before delivery of a manifest to the pilot, officer of customs, or other person duly authorised to receive the same,	the master of such vessel shall be liable to a penalty not exceeding five thousand rupees.	43
19. If the master of any vessel arriving, which remains outside or below any place fixed, under section 43, wilfully omits, for twenty-four hours after anchoring, to deliver a manifest as required by this Act,	such master shall be liable to a penalty not exceeding five thousand rupees.	43
20. If, after any vessel has entered any customs-port in which a place has not been fixed under section 43, the master of such vessel wilfully omits, for twenty-four hours after anchoring, to deliver a manifest as required by this Act,	such master shall be liable to a penalty not exceeding five thousand rupees.	43
21. If, after any conveyance other than a vessel has entered any land customs-station or customs-airport, the person-in-charge of such conveyance wilfully omits, for twenty-four hours after arrival, to deliver a manifest as required by this Act,	such person shall be liable to a penalty not exceeding five thousand rupees.	44
22. If, any person required by this Act to receive an import manifest from the person-in-charge of a conveyance refuses to do so, or fails to countersign the same or to enter thereon the particulars referred to in section 46,	such person shall be liable to a penalty not exceeding two thousand rupees.	43 & 46
23 (i) If, any import or export manifest delivered under any provision of this Act is not signed by the person delivering the same or is not in the form prescribed under this Act or does not contain the particulars of the conveyance, goods and journey required to be stated in such manifest by or under this Act, or	the person delivering such manifest shall be liable to a penalty not exceeding five thousand rupees.	45 & 53
(ii) if any manifest so delivered does not contain a specification true to the best of such person's knowledge of all goods imported or to be exported in such conveyance,		
24 (i) If any goods entered in the import manifest of a conveyance are not found in that conveyance; or	the person-in-charge of such conveyance shall be liable to a penalty not exceeding twice the amount of duty chargeable on the goods not found on the conveyance or, if	45, 53 & 55

TABLE—contd.

Offences	Penalties	Section of this Act to which offence has reference.
1	2	3
(ii) if the quantity found in the conveyance is short, and the shortage is not accounted for to the satisfaction of the officer-in-charge of the custom-house,	such goods are not dutiable or the duty thereon cannot be ascertained, to a penalty not exceeding two thousand five hundred rupees for every missing or deficient package or separate article, and in the case of bulk goods to a penalty not exceeding the value of the goods, or five thousand rupees, whichever be higher.	
25. If any bulk is broken on a vessel in contravention of section 47 or without a special pass granted under section 49,	the master of such vessel shall be liable to a penalty not exceeding five thousand rupees.	47 & 49
26 (i) If any bill of lading or copy required under section 48, is false and the person-in-charge of the conveyance is unable to satisfy the appropriate officer that he was not aware of the fact; or if any such bill or copy has been altered with fraudulent intent; or	the person-in-charge of such conveyance shall be liable to a penalty not exceeding five thousand rupees.	48
(ii) if the goods mentioned in any such bill or copy have not been <i>bonafide</i> shipped or loaded as shown therein; or if any such bill of lading or any bill of lading of which a copy is delivered has not been made previously to the departure of the conveyance from the place where the goods referred to in such bill of lading were shipped or loaded; or		
(iii) if any part of the cargo or goods has been stayed, destroyed or thrown overboard, or if any package has been opened and any part of the cargo or goods be not accounted for to the satisfaction of the appropriate officer,		
27. If the person-in-charge of a conveyance attempts to depart from the customs-station without a port-clearance or written permission of the appropriate officer, granted under section 51 or section 52, as the case may be,	such person shall be liable to a penalty not exceeding five thousand rupees.	51 & 52
28. If any conveyance actually departs from a customs-station without obtaining the port-clearance or the written permission of the appropriate officer, as the case may be,	the person-in-charge of such conveyance shall be liable to a penalty not exceeding five thousand rupees.	51 & 52
29. If any pilot takes charge of any vessel proceeding out of Pakistan notwithstanding that the master of the vessel does not produce a port-clearance;	such pilot shall be liable to a penalty not exceeding five thousand rupees.	51

TABLE—contd.

Offences	Penalties	Section of this Act to which offence has reference.
1	2	3
30. If the person-in-charge of a conveyance refuses to receive on board any officer of customs deputed under section 60,	such person shall be liable to a penalty not exceeding two thousand rupees for each day during which such officer is not received on board the conveyance, and the conveyance if not entered shall not be allowed to enter until such penalty is paid.	61
31. If the master of a vessel or the person-in-charge of a conveyance other than a vessel or an aircraft refuses to provide such officer with suitable accommodation and adequate quantity of fresh water,	such master or person shall, in each such case, be liable to a penalty not exceeding two thousand rupees.	61
32 (i) If the person-in-charge of any conveyance refuses to allow such conveyance or any box, place or close receptacle therein to be searched when so required by an officer of customs bearing a written order to search ; or	such person shall be liable to a penalty not exceeding five thousand rupees.	62
(ii) if an officer of customs places any lock, mark or seal upon any goods in any conveyance, and such lock, mark or seal is wilfully opened, altered or broken, before due delivery of such goods ; or		
(iii) if any such goods are secretly conveyed away ; or		
(iv) if any hatchway or entrance to the hold of a conveyance after having been fastened down by an officer of customs is opened without his permission,		
33. If the person-in-charge of a conveyance laid up by the withdrawal of the officer of customs shall, before application is made by him for an officer of customs to superintend the receipt of goods, causes or suffers to be put on board such conveyance any goods whatever in contravention of section 64,	such person shall be liable to a penalty not exceeding five thousand rupees and the goods if protected by a pass or written order shall be liable to be reloaded for examination at the expense of the person-in-charge and, if not protected by a pass or written order, shall be liable to confiscation.	64
34. If the person-in-charge of a conveyance, in any case other than that provided for in clause 33 of this Table, causes or suffers any goods to be discharged, put on board the conveyance or water-borne contrary to the provisions of section 64 or section 65 or any rules relating to baggage,	such person shall be liable to a penalty not exceeding five thousand rupees; and all goods so discharged, put on board the conveyance or water-borne shall be liable to confiscation.	64, 65 & 141

TABLE—contd.

Offences	Penalties	Section of this Act to which offence has reference.
1	2	3
35 (i) If, when a boat-note is required by section 68, any goods water-borne for the purpose of being landed from any vessel and warehoused or passed for importation, or of being shipped for exportation, be found without such note; or	the person by whose authority the goods are being landed or shipped, and the person-in-charge of the boat, shall each be liable to a penalty not exceeding twice the amount of duty leviable on the goods, or, if such goods be non-dutiable to a penalty not exceeding five hundred rupees; and such goods shall also be liable to confiscation.	68
(ii) if any goods, are found on board any boat in excess of such boat-note, whether such goods are intended to be landed, from, or to be shipped on board any vessel,		
36. If any person refuses to receive, or fails to sign, or to note the prescribed particulars upon, any boat-note, as required by section 68, or if any master or officer of a vessel receiving the same fails to deliver it when required so to do by any officer of customs authorised to make such requisition,	such person, master or officer shall be liable to a penalty not exceeding two thousand rupees.	68
37 (i) If any goods are, without permission, shipped or loaded on board a conveyance proceeding out of Pakistan or are water-borne to be so shipped or loaded or are landed except from or at a wharf or other place duly appointed for the purpose; or	the person by whose authority the goods are shipped, loaded, landed, water-borne or transhipped and the person-in-charge of the conveyance employed in conveying them, shall each be liable to a penalty not exceeding five times the value of the goods; and such goods shall also be liable to confiscation.	66, 69 & 70
(ii) if any goods water-borne for the purpose of being landed or shipped or loaded are not landed, shipped or loaded without unnecessary delay ; or		
(iii) if the boat containing such goods be found out of the proper track between the vessel and the wharf or other proper place of landing or shipping or loading and such deviation be not accounted for to the satisfaction of the appropriate officer ; or		
(iv) if any goods are transhipped contrary to the provisions of section 70 ;		
38. If, after the issue of a notification under section 71 with regard to any port, any goods are found within the limits of such port on board any boat not duly licensed and registered,	the owner or the person-in-charge of the boat shall be liable to a penalty not exceeding five hundred rupees ; and such goods shall also be liable to confiscation, unless they are covered by a special permit of the Collector of Customs.	71
39. If any boat or vessel not exceeding one hundred tons does not comply with the rules relatable to section 72,	such boat or such vessel shall be liable to confiscation.	72

TABLE—contd.

Offences	Penalties	Section of this Act to which offence has reference.
1	2	3
40. If any person-in-charge of any conveyance unloads or suffers to be unloaded any goods not duly entered in the manifest of such conveyance,	such person shall be liable to a penalty not exceeding five thousand rupees.	45 & 75
41. If any goods are found concealed in any place, box or close receptacle in any conveyance and are not duly accounted for to the satisfaction of the officer-in-charge of the custom-house,	such goods shall be liable to confiscation.	General
42. If any goods are found on board any conveyance in excess of those entered in the manifest, or not corresponding with the specification therein contained,	such goods shall be liable to confiscation.	45 & 75
43. If, after any goods have been landed and before they have been passed through the custom-house, the owner removes or attempts to remove them, with the intention of defrauding the revenue,	if the goods cannot be recovered, the owner shall be liable, in addition to full duty, to a penalty not exceeding five times the amount of such duty, or, if such goods are not dutiable or duty thereon cannot be ascertained, to a penalty not exceeding five thousand rupees for every missing or deficient package or separate article, and in the case of bulk goods to a penalty not exceeding five thousand rupees, or the value of the goods, whichever be higher.	79 & 80
44. If, in relation to any goods in respect of which a declaration is required on a bill of entry or a bill of export, as the case may be, it be found that the goods have apparently been packed so as to deceive the officer of customs,	the owner of the goods and every person who aids or abets such packing shall be liable to a penalty not exceeding five thousand rupees; and such goods shall also be liable to confiscation.	79 & 131
45. If any goods have been declared on a bill of entry or bill of export, as the case may be, and it is found that goods not so declared have been concealed in, or mixed with, the goods so declared,	the owner of such goods and every person who aids or abets such concealment or mixing of goods shall be liable to a penalty not exceeding five thousand rupees; and both the goods so declared and the goods not so declared shall be liable to confiscation.	79 & 131
46. If, when goods are passed by bale or by package, any omission or mis-description thereof tending to injure the revenue be discovered,	the person guilty of such omission or mis-description shall be liable to a penalty not exceeding ten times the amount of duty which might have been lost to Government by such omission or mis-description, unless it be proved to the satisfaction of the officer-in-charge of the custom-house that the variance was accidental.	79 & 88

TABLE—contd.

Offences	Penalties	Section of this Act to which offence has reference.
1	2	3
47. If, without entry duly made, any goods are taken or passed out of any customs-station,	the person so taking or passing such goods shall, in every such case, be liable to a penalty not exceeding five times the value of goods; and such goods shall also be liable to confiscation.	79
48. If any prohibited or dutiable goods are found, either before or after landing, concealed in any passenger's baggage,	the passenger shall be liable to a penalty not exceeding five times the value of the goods; and such goods shall also be liable to confiscation.	General
49. If any goods entered to be warehoused are carried into the warehouse, unless with the authority, or under the care, of the appropriate officer, and in such manner, by such persons, within such time, and by such roads or ways, as such officer directs,	any person so carrying them shall be liable to a penalty not exceeding five thousand rupees; and such goods shall also be liable to confiscation.	87
50. If any goods entered to be warehoused are not duly warehoused in pursuance of such entry, or are withheld, or removed from any proper place of examination before they have been examined and certified by the appropriate officer,	such goods shall be deemed not to have been duly warehoused, and shall be liable to confiscation.	88
51. If any warehoused goods be not warehoused in accordance with the provisions of Chapter XI,	such goods shall be liable to confiscation.	Chapter XI
52. If the licensee of any private warehouse licensed under this Act does not open the same when required so to do by any officer entitled to have access thereto, or, upon demand made by any such officer, refuses access to any such officer,	such licensee shall be liable to a penalty not exceeding five thousand rupees, and shall further be liable to have his licence forthwith cancelled.	91
53. If the keeper of any public warehouse, or the licensee of any private warehouse, neglects to show the goods warehoused therein, so that easy access may be had to every package and parcel thereof,	such keeper or licensee shall, for every such neglect, be liable to a penalty not exceeding two hundred and fifty rupees.	Chapter XI
54. If the owner of any warehoused goods, or any person in the employ of such owner, calandresunely opens any warehouse, or, except in the presence of the appropriate officer, gains access to his goods,	such owner or person shall in every such case, be liable to a penalty not exceeding five thousand rupees.	93
55. (i) If any warehoused goods are opened in contravention of the provisions of section 92; or	such goods shall be liable to confiscation.	92 & 94
(ii) if any alteration be made in such goods or in the packing thereof, except as provided in section 94,		

(Chapter XVII.—Offences and Penalties)

TABLE—contd.

Offences	Penalties	Section of this Act to which offence has reference.
1	2	3
56. If any warehoused goods that have been delivered as stores and provisions for use on board a conveyance under the authority of this Act are reloaded, sold or disposed of in Pakistan without due entry and payment of duty,	the person-in-charge of the conveyance shall be liable to a penalty not exceeding five thousand rupees; and such goods shall also be liable to confiscation.	106
57. If any goods lodged in a private warehouse are found at the time of delivery therefrom to be deficient, and such deficiency is not due solely to natural loss, as allowed under section 110,	the licensee of such warehouse shall, unless the deficiency be accounted for to the satisfaction of the appropriate officer, be liable to a penalty equal to five times the duty chargeable on the goods so deficient.	116
58. If the keeper of any public warehouse, or the licensee of any private warehouse, fails, on the requisition of any officer of customs, to produce any goods which have been deposited in such warehouse, and which have not been duly cleared and delivered therefrom, and is unable to account for such failure to the satisfaction of the appropriate officer,	such keeper or licensee shall, for every such failure, be liable to pay the duties due on such goods, and also a penalty not exceeding two hundred and fifty rupees in respect of every package or parcel so missing or deficient.	116
59. If any goods, after being duly warehoused, are fraudulently concealed in, or removed from the warehouse, or abstracted from any package, or transferred from one package to another, or otherwise, for the purpose of illegal removal or concealment.	any person guilty of such removal, concealment, abstraction or transferment and every person aiding or abetting him shall be liable to a penalty not exceeding five thousand rupees.	Chapter XI
60. If any goods lodged in a private warehouse are found to exceed the registered quantity,	such excess, unless accounted for to the satisfaction of the officer-in-charge of the custom-house, shall be charged with five times the duty leviable thereon.	Chapter XI
61. If any goods be removed from the warehouse in which they were originally deposited, except in the presence, or with the sanction, of the appropriate officer, or under the proper authority for their delivery,	any person so removing them shall be liable to a penalty not exceeding five thousand rupees; and such goods shall also be liable to confiscation.	Chapter XI
62. If any person illegally takes any goods out of any warehouse without payment of duty, or aids, assists or is otherwise concerned therein,	such person shall be liable to a penalty not exceeding five thousand rupees.	Chapter XI
63. If any person contravenes any rule relating to transshipment or transships goods not allowed to be transhipped,	such person shall be liable to a penalty not exceeding five thousand rupees; and any goods in respect of which such offence has been committed shall also be liable to confiscation.	121

TABLE—contd.

Offences	Penalties	Section of this Act to which offence has reference.
1	2	3
64. If any person contravenes any rules or condition relating to section 128 or section 129,	such person shall be liable to a penalty not exceeding five thousand rupees; and any goods in respect of which such offence has been committed shall also be liable to confiscation.	128 & 129
65. If any goods be taken on board any conveyance at any customs-station in contravention of section 130,	the person-in-charge of such conveyance shall be liable to a penalty not exceeding five thousand rupees.	130
66. If any goods not specified in a duly-passed bill of export or not permitted to be exported are taken on board any conveyance, contrary to the provisions of section 131,	the person-in-charge of such conveyance shall be liable to a penalty not exceeding two hundred and fifty rupees for every package of such goods.	131
67. If any goods specified in the manifest of any conveyance or in any bill of export are not duly put on board before the departure of such conveyance, or are reloaded and notice of such short loading or reloading be not given as required by section 134,	the owner of such goods shall be liable to a penalty not exceeding five hundred rupees; and such goods shall also be liable to confiscation.	134
68. If any goods duly put on board any conveyance be landed, except under section 135, 136 or 137, at any place other than that for which they have been cleared,	the person-in-charge of such conveyance shall, unless the landing be accounted for to the satisfaction of the appropriate officer, be liable to a penalty not exceeding three times the value of the goods so landed.	135, 136 & 137
69. If any goods on account of which drawback has been paid be not found on board any conveyance referred to in section 136,	the person-in-charge of such conveyance shall unless the fact be accounted for to the satisfaction of the appropriate officer, be liable to a penalty not exceeding the value of such goods.	136
70. If the owner of any baggage fails to make a correct declaration of its contents or refuses to answer any questions put to him by the appropriate officer with respect to his baggage or any of its contents including articles carried with him or fails to produce the baggage or any such article for examination,	such owner shall be liable to a penalty not exceeding three times the value of the goods in respect of which no declaration or incorrect declaration has been made or in respect of which he refuses or fails to answer any question, or which he fails to produce for examination; and such goods shall also be liable to confiscation.	139
71. If any consignor in relation to coastal goods fails to make an entry thereof in the prescribed bill as required under section 147, or while presenting such bill fails to make and subscribe to a declaration as to the truth of the contents of such bill,	such consignor shall be liable to a penalty not exceeding five thousand rupees.	147

(Chapter XVII.—Offences and Penalties)

TABLE—contd.

Offences	Penalties	Section of this Act to which offence has reference.
1	2	3
72. If in the case of any coasting vessel the provisions of sections 148, 149, 150, 151, 152 and 153 are not complied with,	the master of the vessel shall in each case be liable to a penalty not exceeding two thousand five hundred rupees.	148 to 153
(i) If the master of any coasting vessel fails correctly to keep, or to cause to be kept the cargo book, or to produce the same on demand ; or	the master shall be liable to a penalty not exceeding two thousand rupees ;	
(ii) if at any time there be found on board any such vessel any goods not entered in such book as laden, or any goods noted as delivered ; or		151
(iii) if any goods entered as laden, and not noted as delivered, be not on board,		
74. If any person contravenes the provisions of section 155 or aids in or abets such contravention,	such person shall, except where any fine has been expressly provided for the violation of the prohibition or restriction in the law that imposes it, be liable to a penalty not exceeding two thousand rupees ; and the goods in respect of which such contravention is committed shall also be liable to confiscation.	155
75. If any rule which prevents or regulates the taking of any coastal goods out of Pakistan is contravened,	the master of the vessel carrying such goods shall be liable to a penalty not exceeding five thousand rupees, and where such contravention results in the loss of any customs-duty he shall further be liable to a penalty not exceeding three times such duty ; and the goods in respect of which such contravention is committed shall also be liable to confiscation.	155
76 (i) If, contrary to the provisions of this Act or any other law for the time being in force, any goods are laden on board any vessel in any customs-port or carried coast-wise ; or	the master of such vessel shall be liable to a penalty not exceeding two thousand rupees ; and such goods shall also be liable to confiscation.	
(ii) if any goods which have been brought coast-wise are so unladen in any such port ; or		
(iii) if any goods are found on board any coasting vessel without being entered in the manifest or cargo book, as the case may be, of such vessel,		

Chapter XVI

(Chapter XVII.—Offences and Penalties)

TABLE—contd.

Offences	Penalties	Section of this Act to which offence has reference.
1	2	3
77 (i) If any person makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document in the transaction of any business relating to the customs, knowing or having reason to believe that such declaration, statement or document is false in any material particular ; or counterfeits, falsifies or fraudulently alters or destroys any such document, or any seal, signature, initials or other mark made or impressed by any officer of customs in the transaction of any business relating to the customs ; or	such person shall, on conviction of any such offence before a Magistrate, be liable to imprisonment for a term not exceeding three years, or to fine, or to both.	General
(ii) being required under this Act to produce any document, refuses or neglects to produce such document ; or		
(iii) being required under this Act to answer any question put to him by an officer of customs, does not correctly answer such question,		
78. If any person on board any conveyance in any customs-station or who has landed from any such conveyance, upon being asked by an officer of customs whether he has dutiable or prohibited goods about his person or in his possession, declares that he has not, and if any such goods are, after such denial, found about his person or in his possession,	such person shall be liable to a penalty not exceeding three times the value of such goods ; and such goods shall also be liable to confiscation.	General
79. (i) If any officer of customs requires any person to be searched for dutiable or prohibited goods, or any documents connected with such goods, or to be detained, without having reasonable ground to believe that he has such goods or documents about his person ; or	such officer shall, on conviction before a Magistrate, be liable to a fine not exceeding five thousand rupees.	158
(ii) arrests any person without having reasonable ground to believe that he has been guilty of an offence relating to customs,		
80. If, save for good and sufficient cause, any conveyance having been summoned under section 164 to stop fails to do so,	the person-in-charge of such conveyance shall be liable to a penalty not exceeding five thousand rupees ; and such conveyance shall also be liable to confiscation.	164
If any officer of customs, or other person duly employed for the prevention of smuggling, is guilty of a wilful breach of the provisions of this Act,	such officer or person shall, on conviction before a Magistrate, be liable to imprisonment for a term not exceeding three years, or to fine, or to both.	General

TABLE—contd.

Offences	Penalties	Section of this Act to which offence has reference.
1	2	3
82. If any officer of customs, or other person duly employed for the prevention of smuggling, practises, or attempts to practise, any fraud for the purpose of injuring the customs-revenue, or abets or connives at any such fraud, or any attempt to practise any such fraud,	such officer or person shall, on conviction before a Magistrate, be liable to imprisonment for a term not exceeding three years, or to fine, or to both.	General
83. If any police-officer, whose duty it is, under section 170, to send a written notice or cause goods to be conveyed to a custom-house, neglects so to do,	such officer shall, on conviction before a Magistrate, be liable to a penalty not exceeding five hundred rupees.	170
84. If, in relation to any goods imported or intended to be exported by land, an order permitting clearance under section 83 or section 131 is not produced,	the person concerned shall be liable to a penalty not exceeding five thousand rupees, and such goods shall also be liable to confiscation.	83 & 131
85. If any person knowingly— (a) obstructs, hinders, molests or assaults any person duly engaged in the discharge of any duty or the exercise of any power imposed or conferred on him by or under any of the provisions of this Act or any person acting in his aid ; or (b) does anything which impedes, or is calculated to impede, the carrying out of any search for anything liable to confiscation under this Act, or the detention, seizure or removal of any such thing ; or (c) rescues, damages or destroys anything so liable to confiscation or does anything calculated to prevent the procuring or giving of evidence as to whether or not anything is so liable to confiscation ; or (d) prevents the detention of any person by a person duly engaged or acting as aforesaid, or rescues any person so detained ; or (e) attempts to do any of the aforementioned acts or things, or who aids or abets, or attempts to aid or abet, the doing of any of them,	such person shall, on conviction before a Magistrate, be liable to a fine of five thousand rupees and to imprisonment for a term not exceeding two years.	General
86. If any person, having knowledge of the commission of any offence under this Act or of an attempt or likely attempt to commit any such offence, fails to give information in writing to the officer-in-charge of the nearest custom-house or customs-station, or if there be no custom-house or customs-station at a reasonably convenient distance to the officer-in-charge of the nearest police-station,	such person shall, on conviction before a Magistrate, be liable to imprisonment for a term which may extend to one year, or to a fine not exceeding five thousand rupees, or to both.	192

TABLE—contd.

Offences	Penalties	Section of this Act to which offence has reference.
1	2	3
87. (i) If any officer of customs, except in the discharge in good faith of his duty as such officer, discloses any particulars learnt by him in his official capacity in respect of any goods ; or (ii) if any officer of customs, except as permitted by this Act, parts with the possession of any samples delivered to him in his official capacity,	such officer shall, on conviction before a Magistrate, be liable to a fine not exceeding five thousand rupees.	199
88. If any person not holding a licence granted under section 207 acts as an agent for the transaction of business as therein mentioned,	such person shall be liable to a penalty not exceeding two thousand rupees.	207
89. If any person without lawful excuse, the proof of which shall be on such person, acquires possession of, or is in any way concerned in carrying, removing, depositing, harbouring, keeping or concealing, or in any manner dealing with smuggled goods or any goods with respect to which there may be reasonable suspicion that they are smuggled goods : Provided that if the smuggled goods be gold bullion or silver bullion the onus of proving the plea that such bullion was obtained by processing or other means employed in Pakistan and not by smuggling shall be upon the person taking that plea,	if the value of such goods does not exceed five thousand rupees, such goods shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding ten times the value of the goods ; and if the value of such goods exceeds five thousand rupees he shall further be liable upon conviction by a Magistrate to imprisonment for a term not exceeding six years and to fine not exceeding ten times the value of such goods and if the Magistrate in his discretion so orders also to whipping.	General
90. If any person, without lawful excuse, the proof of which shall be on such person, acquires possession of, or is in any way concerned in carrying, removing, depositing, harbouring, keeping or concealing, or in any manner dealing with any goods, not being goods referred to in clause 89, which have been unlawfully removed from a warehouse, or which are chargeable with a duty which has not been paid, or with respect to the importation or exportation of which there is a reasonable suspicion that any prohibition or restriction for the time being in force under or by virtue of this Act has been contravened, or if any person is in relation to any such goods, in any way, without lawful excuse, the proof of which shall be on such person, concerned in any fraudulent evasion or attempt at evasion of any duty chargeable thereon, or of any such prohibition or restriction as aforesaid or of any provision of this Act applicable to those goods.	such goods shall be liable to confiscation ; and any person concerned shall also be liable to a penalty not exceeding ten times the value of the goods.	General

TABLE—contd.

Offences	Penalties	Section of this Act to which offence has reference.
1	2	3
82. If any officer of customs, or other person duly employed for the prevention of smuggling, practises, or attempts to practise, any fraud for the purpose of injuring the customs-revenue, or abets or connives at any such fraud, or any attempt to practise any such fraud,	such officer or person shall, on conviction before a Magistrate, be liable to imprisonment for a term not exceeding three years, or to fine, or to both.	General
83. If any police-officer, whose duty it is, under section 170, to send a written notice or cause goods to be conveyed to a custom-house, neglects so to do,	such officer shall, on conviction before a Magistrate, be liable to a penalty not exceeding five hundred rupees.	170
84. If, in relation to any goods imported or intended to be exported by land, an order permitting clearance under section 83 or section 131 is not produced,	the person concerned shall be liable to a penalty not exceeding five thousand rupees, and such goods shall also be liable to confiscation.	83 & 131
85. If any person knowingly— (a) obstructs, hinders, molests or assaults any person duly engaged in the discharge of any duty or the exercise of any power imposed or conferred on him by or under any of the provisions of this Act or any person acting in his aid ; or (b) does anything which impedes, or is calculated to impede, the carrying out of any search for anything liable to confiscation under this Act, or the detention, seizure or removal of any such thing ; or (c) rescues, damages or destroys anything so liable to confiscation or does anything calculated to prevent the procuring or giving of evidence as to whether or not anything is so liable to confiscation ; or (d) prevents the detention of any person by a person duly engaged or acting as aforesaid, or rescues any person so detained ; or (e) attempts to do any of the aforementioned acts or things, or who aids or abets, or attempts to aid or abet, the doing of any of them,	such person shall, on conviction before a Magistrate, be liable to a fine of five thousand rupees and to imprisonment for a term not exceeding two years.	General
86. If any person, having knowledge of the commission of any offence under this Act or of an attempt or likely attempt to commit any such offence, fails to give information in writing to the officer-in-charge of the nearest custom-house or customs-station, or if there be no custom-house or customs-station at a reasonably convenient distance to the officer-in-charge of the nearest police-station,	such person shall, on conviction before a Magistrate, be liable to imprisonment for a term which may extend to one year, or to a fine not exceeding five thousand rupees, or to both.	192

TABLE—contd.

Offences	Penalties	Section of this Act to which offence has reference.
1	2	3
87 (i) If any officer of customs, except in the discharge of his duty, discloses any particulars learnt by him in his official capacity in respect of any goods ; or (ii) if any officer of customs, except as permitted by this Act, parts with the possession of any samples delivered to him in his official capacity,	such officer shall, on conviction before a Magistrate, be liable to a fine not exceeding five thousand rupees.	199
88. If any person not holding a licence granted under section 207 acts as an agent for the transaction of business as therein mentioned,	such person shall be liable to a penalty not exceeding two thousand rupees.	207
89. If any person without lawful excuse, the proof of which shall be on such person, acquires possession of, or is in any way concerned in carrying, removing, depositing, harbouring, keeping or concealing, or in any manner dealing with smuggled goods or any goods with respect to which there may be reasonable suspicion that they are smuggled goods : Provided that if the smuggled goods be gold bullion or silver bullion the onus of proving the plea that such bullion was obtained by processing or other means employed in Pakistan and not by smuggling shall be upon the person taking that plea,	if the value of such goods does not exceed five thousand rupees, such goods shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding ten times the value of the goods ; and if the value of such goods exceeds five thousand rupees he shall further be liable upon conviction by a Magistrate to imprisonment for a term not exceeding six years and to fine not exceeding ten times the value of such goods and if the Magistrate in his discretion so orders also to whipping.	General
90. If any person, without lawful excuse, the proof of which shall be on such person, acquires possession of, or is in any way concerned in carrying, removing, depositing, harbouring, keeping or concealing or in any manner dealing with any goods, not being goods referred to in clause 89, which have been unlawfully removed from a warehouse, or which are chargeable with a duty which has not been paid, or with respect to the importation or exportation of which there is a reasonable suspicion that any prohibition or restriction for the time being in force under or by virtue of this Act has been contravened, or if any person is in relation to any such goods, in any way, without lawful excuse, the proof of which shall be on such person, concerned in any fraudulent evasion or attempt at evasion of any duty chargeable thereon, or of any such prohibition or restriction as aforesaid or of any provision of this Act applicable to those goods.	such goods shall be liable to confiscations ; and any person concerned shall also be liable to a penalty not exceeding ten times the value of the goods.	General

(Chapter XVII.—Offences and Penalties)

TABLE—contd.

Offences	Penalties	Section of this Act to which offence has reference.
1	2	3
91. If any person, without lawful excuse, the proof of which shall be on such person, brings into Pakistan, or is in any way concerned with the bringing into Pakistan of, or who has in his possession, any bill-heading, or other paper appearing to be a heading or blank, capable of being filled up and used as an invoice, purporting to be made out by or on behalf of a person or firm other than the one from whose possession the bill-heading or other paper has been recovered, or who has brought it into Pakistan, or on whose behalf it has been brought into Pakistan,	such person shall, on conviction before a Magistrate, be liable to imprisonment for a term not exceeding one year, or to a fine not exceeding five thousand rupees, or to both.	General.
92. Any person who bears himself in disguise or, being armed with an offensive weapon, intimidates any person duly engaged in the discharge of any duty or the exercise of any power imposed or conferred on him by or under any of the provisions of this Act or any person acting in his aid or uses such weapon against any such person—	such person shall be liable, on conviction before a Magistrate, to imprisonment for a term not exceeding three years and, if the Magistrate, in his discretion so orders, to whipping.	General.
(a) while he is concerned in the movement, carriage, or concealment of any goods with the intent of violating any prohibition or restriction on the importation or exportation thereof imposed by this or any other Act or with the intent of passing such goods without paying the duty chargeable thereon or without giving security for its payment; or		
(b) while in possession of any goods liable to confiscation under this Act,		
93. If any person, by any means, makes any signal or transmits any message from any part of Pakistan or from any ship or aircraft for the information of a person in any ship or aircraft, or across the frontier, being a signal or message connected with the smuggling or intended smuggling of goods into or out of Pakistan, whether or not the person for whom the signal or message intended is in a position to receive it or is actually engaged at the time in smuggling goods,	such person shall, on conviction before a Magistrate, be liable to imprisonment for a term not exceeding three years, or to a fine not exceeding five thousand rupees, or to both; and any equipment or apparatus used for sending the signal or message shall also be liable to confiscation.	General.

Explanation.—If in any proceedings under this clause, any question arises as to whether any signal or message was such a signal or message as aforesaid, the burden of proof shall lie upon the defendant.

(Chapter XVII.—Offences and Penalties)

TABLE—contd.

Offences	Penalties	Section of this Act to which offence has reference.
1	2	3
94. If within the limits of Pakistan, any person deposits, places or carries, or causes to be deposited, placed or carried in, through or into any building within one mile of the frontier between Pakistan and any foreign country, or in, through or into any premises connected with any such building, any dutiable goods on which duty has not been paid, or any goods imported in contravention of any of the provisions of this Act or any other law,	such person shall, on conviction before a Magistrate, be liable to imprisonment for a term not exceeding three years, or to a fine not exceeding five thousand rupees, or to both.	General.
95. If, within one mile of the frontier between Pakistan and any foreign country, any building is generally used for storage of imported goods and any such goods are seized from such building and confiscated according to law,	such buildings shall be liable to confiscation.	General.
96. If any person, being an importer or exporter of goods, other than for <i>bona fide</i> private or personal purposes, fails to maintain accounts in such form as may be notified by the Board, or for the period specified in section 211,	such person shall be liable to a penalty not exceeding ten thousand rupees.	211
97. If any person contravenes any of the provisions of a notification under section 212 or of the rules regulating business connected with gold or silver or precious stones or ornaments made of gold or silver or precious stones within fifteen miles of the frontier of Pakistan,	such person shall, on conviction before a Magistrate, be liable to imprisonment for a term not exceeding three years, and to a fine not exceeding ten thousand rupees.	212
98. If any person obstructs an officer acting in the exercise of the powers conferred by sub-section (2) of section 189,	such person shall, on conviction before a Magistrate, be liable to imprisonment for a term not exceeding two years, or to fine, or to both.	189

Nothing in column 3 of the above Table shall be deemed to have the force of law.

Explanation.—For the purposes of any penal provisions of this Act, the offence of contravening, in respect of any goods, any of the provisions of this Act or the rules or any other law for the time being in force, shall be deemed to have been committed when, in the case of import, any vessel containing such goods arrives within twelve nautical miles of the sea coast of Pakistan (each nautical mile measuring six thousand and eighty feet) or when, in the case of export, such goods have been loaded on any conveyance for transport to any destination outside Pakistan, or when, in either case, the connected customs documents have been presented to the appropriate officer.

(2) Where currency, gold, silver, precious stones, ornaments or other manufactures of gold, silver or precious stones, or any

(Chapter XVII.—Offences and Penalties. Chapter XVII.—Prevention of Smuggling—Powers of Search, Seizure and Arrest—Adjudication of Offences.)

other goods which the Central Government may, by notification in the official Gazette, specify are seized under this Act in the reasonable belief that an act to defraud the Government of any duty payable thereon or to evade any prohibition or restriction for the time being in force by or under this Act has been committed in respect of such goods, or that there is intent to commit such act, the burden of proving that no such act has been committed or there was no such intent shall be on the person from whose possession the goods were seized.

1* * * *

Extent of
confiscation.

157.—(1) Confiscation of any goods under this Act includes any package in which they are found, and all other contents thereof.

(2) Every conveyance of whatever kind used in the removal of any goods liable to confiscation under this Act shall also be liable to confiscation :

Provided that, where a conveyance liable to confiscation has been seized by an officer of customs, the Collector of Customs may, in such circumstances as may be prescribed by rules, order its release, pending the adjudication of the case involving its confiscation if the owner of the conveyance furnishes him with a sufficient guarantee from a scheduled bank for the due production of the conveyance at any time and place it is required by the Collector of Customs to be produced.

(3) Confiscation of any vessel under this Act includes her tackle, apparel and furniture.

CHAPTER XVIII

PREVENTION OF SMUGGLING—POWERS OF SEARCH, SEIZURE AND ARREST—ADJUDICATION OF OFFENCES.

158.—(1) The appropriate officer, if he has reason to believe that any person is carrying about himself goods liable to confiscation or any documents relating thereto, may search such person, if he has landed from or is on board or is about to board a vessel within the Pakistan customs-waters, or if he has alighted from, or is about to get into or is in any other conveyance arriving in or proceeding from Pakistan, or if he is entering or about to leave Pakistan, or if he is within the limits of any customs-area.

(2) Without prejudice to the provisions of sub-section (1) the appropriate officer may search a person, if he has reason to believe that such person is carrying about himself smuggled Platinum, any radio active mineral, gold, silver, precious stones, manufactures of Platinum, any radio active mineral, gold, silver

1 Sub-section (3) omitted by the Finance Ordinance, 1969 (16 of 1969), s. 4 (with effect from the 1st July, 1969).

(Chapter XVII.—Prevention of Smuggling—Powers of Search, Seizure and Arrest—Adjudication of Offences.)

or precious stones, or currency, or any other goods or class of goods notified by the Central Government in the official Gazette, or any documents relating to any one or more of the aforementioned goods.

159.—(1) When any officer of customs is about to search any person under the provisions of section 158, the officer of customs shall inform such person about his right to be taken to a gazetted officer of customs or Magistrate, and if such person so desires take him without unnecessary delay to the nearest gazetted officer of customs or Magistrate before searching him, and may detain him until he can be so taken.

Persons to
be searched
may desire
to be taken
before
gazetted
officer of
customs or
Magistrate.

(2) The gazetted officer of customs or the Magistrate before whom such person is brought shall, if he sees no reasonable ground for search, forthwith discharge the person and record reasons for doing so, or else direct search to be made.

(3) Before making a search under section 158, the officer of customs shall call upon two or more persons to attend and witness the search and may issue an order in writing to them or any of them so to do, and the search shall be made in the presence of such persons and a list of all things seized in the course of such search shall be prepared by such officer or other person and signed by such witnesses.

(4) A female shall not be searched except by a female.

160.—(1) Where the appropriate officer has reason to believe that any person liable to search under section 158 has any goods liable to confiscation secreted inside his body, he may detain such person and produce him without unnecessary delay before an officer of customs not below the rank of an Assistant Collector of Customs.

Power to
screen or
X-Ray
bodies of
suspected
persons for
detecting
secreted
goods.

(2) The aforesaid officer, if he has reasonable grounds for believing that such person has any such goods secreted inside his body and that it is necessary to have the body of such person screened or X-Rayed, may make an order to that effect, or else discharge such person forthwith, except where he is held on any other grounds.

(3) Where the aforesaid officer orders such person to be screened or X-Rayed, the appropriate officer shall, as soon as practicable, take him to a radiologist possessing such qualifications as may be recognised by the Central Government for that purpose and such person shall allow the radiologist to screen or X-Ray his body.

(4) The radiologist shall screen or X-Ray the body of such person and forward his report thereon, together with any X-Ray pictures taken by him to the aforesaid officer without unnecessary delay.

(5) Where on the basis of a report from a radiologist or otherwise, the aforesaid officer is satisfied that any person has any goods liable to confiscation secreted inside his body, he may

(Chapter XVIII.—Prevention of Smuggling—Powers of Search, Seizure and Arrest—Adjudication of Offences.)

direct that suitable action for bringing such goods out of his body be taken on the advice and under the supervision of a registered medical practitioner and such person shall be bound to comply with such direction :

Provided that in the case of a female no such action shall be taken except on the advice and under the supervision of a female registered medical practitioner.

(6) Where any person is brought before an officer of customs not below the rank of an Assistant Collector of Customs as aforesaid, he may direct that pending completion of all action under this section such person be detained.

(7) No person shall be subjected to screening or X-Ray if he confesses that goods liable to confiscation are secreted inside his body and of his own consent agrees to suitable steps being taken to bring out such goods.

Power to arrest.

161.—(1) Any officer of customs authorised in this behalf who has reason to believe that any person has committed an offence under this Act may arrest such person.

(2) Any person duly empowered for the prevention of smuggling who has reason to believe that any person who has committed an offence of smuggling under this Act may arrest such person.

(3) Every person arrested under this Act shall be taken forthwith before the nearest officer of customs authorised by the Collector of Customs to deal with such cases, or, if there is no such officer of customs within a reasonable distance, to the officer-in-charge of the nearest police-station.

(4) The officer of customs or the officer-in-charge of a police-station before whom any person is taken under this section shall, if the offence be bailable, either admit him to bail to appear before the Magistrate having jurisdiction or have him taken in custody before such Magistrate.

(5) When any person is taken under sub-section (4) before an officer of customs as aforesaid, such officer shall proceed to inquire into the charge against such person.

(6) For the purpose of an inquiry under sub-section (5), the officer of customs may exercise the same powers, and shall be subject to the same provisions, as an officer-in-charge of a police-station may exercise and is subject to under the Code of Criminal Procedure, 1898, when investigating a cognizable offence :

Act V of 1898.

Provided that, if the officer of customs is of opinion that there is sufficient evidence or reasonable ground of suspicion against the accused person, he shall, if the offence be bailable, either admit him to bail to appear before a Magistrate having jurisdiction, or have him taken in custody before such Magistrate.

(7) If it appears to the officer of customs that there is no sufficient evidence or reasonable ground of suspicion against the

(Chapter XV.—Prevention of Smuggling—Powers of Search, Seizure and Arrest—Adjudication of Offences.)

accused person, he shall release the accused person on his executing a bond, with or without sureties as the officer may direct, to appear, if and when so required, before the Magistrate having jurisdiction and shall make a full report of the case to his immediate superior.

162.—(1) Any Magistrate may, on application by a gazetted officer of customs stating the grounds of his belief that goods liable to confiscation or documents or things which in his opinion will be useful as evidence in any proceeding under this Act are secreted in any place within the local limits of the jurisdiction of such Magistrate, issue a warrant to search for such goods, documents or things.

Power to issue search warrant.

Act V of 1898.

(2) Such warrant shall be executed in the same way, and shall have the same effect, as a search-warrant issued under the Code of Criminal Procedure, 1898.

163.—(1) Whenever any officer of customs not below the rank of an Assistant Collector of Customs or any other officer of like rank duly employed for the prevention of smuggling has reasonable grounds for believing that any goods liable to confiscation or any documents or things which in his opinion will be useful for or relevant to any proceeding under this Act are concealed or kept in any place and that there is a danger that they may be removed before a search can be effected under section 162, he may, after preparing a statement in writing of the grounds of his belief and of the goods, documents or things for which search is to be made, search or cause search to be made for such goods, documents or things in that place.

Power to search and arrest without warrant.

(2) Any officer or person who makes a search or causes a search to be made under sub-section (1) shall leave a signed copy of the aforementioned statement in or about the place searched and shall, at the time the search is made or as soon as is practicable thereafter, deliver furthermore a signed copy of such statement to the occupier of the place at his last known address.

Act V of 1898.

(3) All searches made under this section shall be carried out *mutatis mutandis* in accordance with the provisions of the Code of Criminal Procedure, 1898.

(4) Notwithstanding anything contained in the foregoing sub-sections and subject to previous authorization by an officer of customs not below the rank of an Assistant Collector of Customs, any officer of customs or any person duly empowered as such may, with respect to an offence related to exportation of such goods as the Central Government may, by notification in the official Gazette, specify in this behalf—

- (a) arrest without warrant any person concerned in such offence or against whom reasonable suspicion exists that he is about to be concerned in such offence ;
- (b) enter and search without warrant any premises to make an arrest under clause (a), or to seize any goods which are reasonably suspected to be intended for exporta-

(Chapter XVIII.—Prevention of Smuggling—Powers of Search, Seizure and Arrest—Adjudication of Offences.)

tion contrary to any prohibition or restriction for the time being in force, and all documents or things which in his opinion will be useful for or relevant to any proceeding under this Act ; and

- (c) for the purpose of arresting, detaining or taking into custody or preventing the escape of any person concerned or likely to be concerned in such offence, or for the purpose of seizing or preventing the removal of any goods in respect of which any such offence has occurred or is likely to occur, use or cause to be used such force to the extent of causing death as may be necessary.

(5) The provisions of sub-section (4) shall apply only to the areas within five miles of the land frontier of Pakistan, and within a five mile belt running along the sea coast of Pakistan.

(6) No suit, prosecution or other legal proceeding shall be instituted, except with the previous sanction in writing of the Central Government, against any person in respect of anything done or purporting to be done in exercise of the powers conferred by sub-section (1) or sub-section (2) or, in the areas specified in sub-section (5), by sub-section (4).

Power to stop and search conveyances.

164.—(1) Where the appropriate officer has reason to believe that within the territories of Pakistan (including territorial waters) any conveyance has been, is being, or is about to be, used in the smuggling of any goods or in the carriage of any smuggled goods, he may at any time stop any such conveyance or, in the case of an aircraft, compel it to land, and—

- (a) rummage and search any part of the conveyance ;
(b) examine and search any goods thereon ; and
(c) break open the lock of any door, fixture or package for making search.

(2) Where in the circumstances referred to in sub-section (1)—

- (a) it becomes necessary to stop any vessel or compel any aircraft to land, it shall be lawful for any vessel or aircraft in the service of the Government while flying her proper flag or bearing flag marks and any authority authorised in this behalf by the Central Government to summon such vessel to stop or the aircraft to land, by means of an international signal, code or other recognised means, and thereupon such vessel shall forthwith stop or such aircraft shall forthwith land, and if it fails to do so, chase may be given thereto by any vessel or aircraft as aforesaid and if after a gun is fired as a signal the vessel fails to stop or the aircraft fails to land, it may be fired upon ;

- (b) it becomes necessary to stop any conveyance other than a vessel or aircraft, the appropriate officer may use or cause to be used all lawful means for stopping it or preventing its escape including, if all other means fail, firing upon it.

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165.—(1) The appropriate officer may, during the course of an inquiry in connection with the smuggling of any goods,—

Power to examine persons.

- (a) require any person to produce or deliver any document or thing to such officer,
(b) examine any person acquainted with the facts and circumstances of the case.

Act V of 1898.

(2) The appropriate officer shall exercise the powers in sub-section (1) only in relation to a person who is readily available or present before him and shall be subject to the same provisions as an officer-in-charge of a police-station is subject to under the Code of Criminal Procedure, 1898, when investigating a cognizable offence.

166.—(1) Any gazetted officer of customs shall have power to summon any person whose attendance he considers necessary either to give evidence or to produce a document or any other thing in any inquiry which such officer is making in connection with the smuggling of any goods.

Power to summon persons to give evidence and produce documents or things.

(2) A summons to produce documents or other things may be for the production of certain specified documents or things or for the production of all documents or things of a certain description in the possession or under the control of the person summoned.

(3) All persons so summoned shall be bound to attend either in person or by an authorised agent, as such officer may direct ; and all persons so summoned shall be bound to state the truth upon any subject respecting which they are examined or make statement and produce such documents and other things as may be required :

Act V of 1908.

Provided that the exemption under section 132 of the Code of Civil Procedure, 1908, shall be applicable to any requisition for attendance under this section.

Act XLV of 1860.

(4) Every such inquiry as aforesaid shall be deemed to be judicial proceedings within the meaning of section 193 and section 228 of the Pakistan Penal Code.

167. If any person liable to be arrested under this Act is not arrested at the time of committing the offence for which he is so liable, or after arrest makes his escape, he may at any time afterwards be arrested and dealt with in accordance with the provisions of sub-sections (3) to (7) of section 161 as if he had been arrested at the time of committing such offence.

Persons escaping may be afterwards arrested.

168.—(1) The appropriate officer may seize any goods liable to confiscation under this Act, and where it is not practicable to seize any such goods, he may serve on the owner of the goods or any person holding them in his possession or charge an order that he shall not remove, part with, or otherwise deal with the goods except with the previous permission of such officer.

Seizure of things liable to confiscation.

(2) Where any goods are seized under sub-section (1) and

(Chapter XVIII.—Prevention of Smuggling—Powers of Search, Seizure and Arrest—Adjudication of Offences.)

no show cause notice in respect thereof is given under section 180 within two months of the seizure of the goods, the goods shall be returned to the person from whose possession they were seized:

Provided that the aforesaid period of two months may, for reasons to be recorded in writing, be extended by the Collector of Customs by a period not exceeding two months.

(3) The appropriate officer may seize any documents or things which in his opinion will be useful as evidence in any proceeding under this Act.

(4) The person from whose custody any documents are seized under sub-section (3) shall be entitled to make copies thereof or take extracts therefrom in the presence of an officer of customs.

Things seized how dealt with.

169.—(1) All things seized on the ground that they are liable to confiscation under this Act shall, without unnecessary delay, be delivered into the care of the officer of customs authorised to receive the same.

(2) If there be no such officer at hand, all such things shall be carried to and deposited at the custom-house nearest to the place of seizure.

(3) If there be no custom-house within a convenient distance, such things shall be deposited at the nearest place appointed by the Collector of Customs for the deposit of things so seized.

(4) If the Collector of Customs or any other officer of customs authorised by him in this behalf considers that any such thing is perishable or liable to rapid deterioration, he shall immediately cause it to be sold in accordance with the provisions of section 201 and have the proceeds kept in deposit pending adjudication of the case.

(5) If on such adjudication the thing so sold is found not to have been liable to such confiscation, the entire sale proceeds, after necessary deduction of duties, taxes or dues as provided in section 201, shall be handed over to the owner.

Procedure in respect of things seized on suspicion by the police.

170.—(1) When any things liable to confiscation under this Act are seized by any police-officer on suspicion that they had been stolen, he may carry them to any police-station or Court at which a complaint connected with the stealing or receiving of such things has been made, or an inquiry connected with such stealing or receiving is in progress, and there detain such things until the dismissal of such complaint or the conclusion of such inquiry or of any trial thence resulting.

(2) In every such case the police-officer seizing the things shall send written notice of their seizure and detention to the nearest custom-house and immediately after the dismissal of the complaint or the conclusion of the inquiry or trial, he shall cause such things to be conveyed to and deposited at, the nearest custom-house, to be there proceeded against according to law.

(Chapter XVIII.—Prevention of Smuggling—Powers of Search, Seizure and Arrest—Adjudication of Offences.)

171. When anything is seized, or any person is arrested under this Act, the officer or other person making such seizure or arrest shall, as soon as may be, inform in writing the person so arrested or the person from whose possession the things are seized of the grounds of such seizure or arrest.

When seizure or arrest is made, reason in writing to be given.

172.—(1) Any officer of customs duly authorised by the Collector of Customs or any other officer authorised by the Provincial Government in this behalf may detain any package, brought whether by land, air or sea into Pakistan which he suspects to contain—

Power to detain packages containing certain publications imported into Pakistan.

(a) any newspaper or book as defined in the Press and Publications Ordinance, 1960, in its application to the Province of East Pakistan or in the West Pakistan Press and Publications Ordinance, 1963, or

(b) any document,

XV of 1960.

W.P. Ord. XXX of 1963.

Act XLV of 1860.

containing any treasonable or seditious matter, that is to say, any matter the publication of which is punishable under section 123A or section 124A, as the case may be, of the Pakistan Penal Code, and shall forward such package to such officer as the Provincial Government may appoint in this behalf.

(2) Any officer detaining a package under sub-section (1) shall, where practicable, forthwith send by post to the addressee or consignee of such package notice of the fact of such detention.

(3) The Provincial Government shall cause the contents of such package to be examined, and if it appears to the Provincial Government that the package contains any such newspaper, book or other document, as aforesaid, it may pass such order as to the disposal of the package and its contents as it may deem proper, and, if it does not so appear, shall release the package and its contents unless the same be otherwise liable to seizure under any law for the time being in force:

Provided that any person interested in any package detained under the provisions of this section may, within two months of the date of such detention, apply to the Provincial Government for release of the same, and the Provincial Government shall consider such application and pass such order thereon as it may deem to be proper:

Provided further that, if such application is rejected, the applicant may, within two months of the date of the order rejecting the application, apply to the High Court for release of the package or its contents on the ground that the package or the contents do not contain any such newspaper, book or other document.

(4) No order passed or action taken under this section shall be called in question in any court save as provided in the second proviso to sub-section (3).

Explanation.—In this section "document" includes any

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writing, painting, engraving, drawing or photograph, or other visible representation.

Procedure for disposal by High Court of applications for release of packages so detained.

Power to require production of order permitting clearance of goods imported or exported by land.

Power to prevent making or transmission of certain signals or messages.

Power to station officers in certain factories.

Restriction on the possession of goods in certain areas.

173. Every application under the second proviso to subsection (3) of section 172 shall be heard and determined, in the manner provided by sections 99D to 99F of the Code of Criminal Procedure, 1898, by a special bench of the High Court constituted in the manner provided by section 99C of that Code.

Act V
of
1898.

174. The appropriate officer may require any person-in-charge of any goods which such officer has reason to believe to have been imported, or to be about to be exported, by land from, or to, any foreign territory to produce the order made under section 83 permitting inward clearance of the goods or the order passing the bill of export made under section 131 permitting export of the goods :

Provided that nothing in this section shall apply to any imported goods passing from a foreign frontier to an inland customs-station by a route prescribed under clause (c) of section 9 :

Provided further that the Board may, by notification in the official Gazette, direct that the provisions of this section shall not apply to any particular area adjoining foreign territory in relation to goods of any specified description or value.

175. If an officer of customs or police or any member of the armed forces of Pakistan has reasonable grounds for suspecting that any signal or message connected with smuggling or intention or designs of smuggling any goods into or out of Pakistan is being or is about to be made or transmitted from any conveyance, house or place, he may board or enter such conveyance, house or place, and take such steps as are reasonably necessary to stop or prevent the making or transmission of the signal or message.

176. An officer of customs not below the rank of an Assistant Collector of Customs may, if he so deems fit, station an officer of customs in any factory or building used for commercial purposes and situated within five miles of the frontier of Pakistan with the object of ensuring that the factory or building is not used in any way for the unlawful or irregular importation or exportation of goods and the officer so stationed shall have the power to inspect at all reasonable times the records of the factory or business carried on in the building and such other powers as may be prescribed by rules.

177.—(1) This section shall apply to such areas adjacent to the frontier of Pakistan as may, from time to time, be notified by the Board in the official Gazette.

(2) In any area to which this section for the time being applies, no person shall have in his possession or control any

such goods or class of goods in excess of such quantity or value as may from time to time be notified by the Central Government or, with the previous approval of the Central Government, by the Provincial Government, in the official Gazette, except under a permit granted by the Government which issued the notification in respect of the particular goods or class of goods, or by an officer authorised by such Government.

178. If any two or more persons in company or found together and they or any of them, have goods liable to confiscation under this Act, every such person having knowledge of this fact is guilty of an offence and punishable in accordance with the provisions of this Act as if goods were found on such person.

Punishment of persons accompanying a person possessing goods liable to confiscation.

179. In cases involving confiscation of goods or imposition of penalty under this Act, the jurisdiction and powers of the officers of customs shall be as follows :—

Power of adjudication.

- (1) a Collector of Customs may deal with cases where the value of the goods exceeds ten thousand rupees ;
- (2) a Deputy Collector of Customs may deal with cases where the value of the goods does not exceed ten thousand rupees ;
- (3) an Assistant Collector of Customs may deal with cases where the value of the goods does not exceed two thousand five hundred rupees ;
- (4) any other officer of customs as the Board may authorise by virtue of his office may deal with cases where the value of the goods does not exceed two hundred and fifty rupees ;
- (5) any officer of customs shall be competent to impose any penalty under section 156 in any case which he is authorised to deal with :

Provided that the Board may, by notification in the official Gazette, reduce or extend the jurisdiction and powers of any particular officer or class of officers.

180. No order under this Act shall be passed for the confiscation of any goods or for imposition of any penalty on any person, unless the owner of the goods, if any, or such person—

Issue of show-cause notice before confiscation of goods or imposition of penalty.

- (a) is informed in writing (or if the person concerned consents in writing orally) of the grounds on which it is proposed to confiscate the goods or to impose the penalty ;
- (b) is given an opportunity of making a representation in writing (or if the person concerned indicates in writing preference for it orally) within such reasonable time as the appropriate officer may specify, against the proposed action ; and
- (c) is given a reasonable opportunity of being heard personally or through a counsel or duly authorised agent,

Option to pay fine in lieu of confiscation of goods.

181. Whenever an order for the confiscation of goods is passed under this Act, the officer passing the order may give the owner of the goods an option to pay in lieu of the confiscation of the goods such fine as the officer thinks fit.

Explanation.—Any fine in lieu of confiscation of goods imposed under this section shall be in addition to any duty and charges payable in respect of such goods, and of any penalty that might have been imposed in addition to the confiscation of goods.

Vesting of confiscated property in the Central Government.

182. When any goods are confiscated under this Act they shall forthwith vest in the Central Government, and the officer who orders confiscation shall take and hold possession of the confiscated goods.

Levy of penalty for departure without authority or failure to bring-to.

183.—(1) If any conveyance actually departs without a port clearance or permission in writing or, in the case of a vessel, after having failed to bring-to when required at any station appointed under section 14, the penalty to which the person-in-charge of such conveyance is liable may be adjudged by the appropriate officer of any customs-station, to which, such conveyance proceeds, or in which it for the time being is.

(2) A certificate in respect of such departure or failure to bring-to when required, purporting to be signed by the appropriate officer of the customs-station from which the conveyance is stated to have so departed, shall be *prima facie* proof of the fact so stated.

power to try summarily.

184. Any Magistrate for the time being empowered to try in a summary way the offences specified in sub-section (1) of section 260 of the Code of Criminal Procedure, 1898 may, if he thinks fit, on application in this behalf by the prosecution, try an offence under this Act except when the value of goods involved in such offences exceeds five hundred rupees, in accordance with the provisions of sub-section (1) of section 262 and sections 263, 264 and 265 of that Code.

Act V
of
1898.

Special powers for Magistrates.

185. Notwithstanding anything contained in the Code of Criminal Procedure, 1898 and subject to the other provisions of this Act, any Magistrate of the first class specially empowered by the Provincial Government in this behalf may pass a sentence of imprisonment for a term exceeding two years and of fine exceeding one thousand rupees for an offence under this Act.

Act V
of
1898.

Detention of goods pending payment of fine or penalty.

186.—(1) When any fine or penalty has been imposed, or while imposition of any fine or penalty is under consideration, in respect of any goods, such goods shall not be removed by the owner until such fine or penalty has been paid.

(2) When any fine or penalty has been imposed in respect of any goods, the appropriate officer may detain any other goods belonging to the same owner pending payment of such fine or penalty.

187. When any person is alleged to have committed an offence under this Act and any question arises whether he did any act or was in possession of anything with lawful authority or under a permit, licence or other document prescribed by or under any law for the time being in force, the burden of proving that he had such authority, permit, licence or other document shall lie on him.

Burden of proof as to lawful authority, etc.

188. Where any document is produced by any person under this Act or has been seized under this Act from the custody or control of any person, and such document is tendered by the prosecution in evidence against him, the Magistrate shall,—

Presumption as to documents in certain cases.

(a) unless the contrary is proved by any such person, presume—

(i) the truth of the contents of such document ;

(ii) that the signature and every other part of such document which purports to be in the handwriting of any particular person or which the Magistrate may reasonably assume to have been signed by, or to be in the handwriting of, any particular person, is in that person's handwriting, and in the case of a document executed or attested that it was executed or attested by the person by whom it purports to have been so executed or attested ;

(b) admit the document in evidence, notwithstanding that it is not duly stamped, if such document is otherwise admissible in evidence.

189.—(1) Upon the conviction of any person for the offence of smuggling, the Central Government may require him to exhibit in or outside, or both in and outside, his place of business, if any, notices of such number, size and lettering, and placed in such positions and containing such particulars relating to the conviction as it may determine, and to keep them so exhibited continuously for a period not less than three months from the date of conviction ; and, if he fails to comply fully with the requirement, he shall be deemed to have committed a further offence under this Act of the nature of the original offence for which he was convicted.

Notice of conviction to be displayed.

(2) If any person so convicted refuses or fails to comply fully with any such requirement, any officer authorised in that behalf by an order of the Central Government in writing may, without prejudice to any proceedings which may be brought in respect of any such refusal or failure, affix the notices in or outside, or both in and outside, the place of business of such person in accordance with the requirement of the Central Government in pursuance of sub-section (1).

(3) If, in any case, the Central Government is satisfied that the exhibition of notices in accordance with the requirements of the provisions of sub-section (1) or sub-section (2) will not effectively bring the conviction to the notice of persons dealing with the convicted person, the Central Government may, in lieu of,

(Chapter XVIII.—Prevention of Smuggling—Power of Search, Seizure and Arrest—Adjudication of Offences. Chapter XIX.—Appeals and Revision.)

or in addition to any such requirement, require the convicted person to exhibit for such period, not being a period less than three months, on such stationery used in his business as may be specified in the requirement, a notice placed in such position and printed in type of such size and form and containing such particulars relating to the conviction as may be specified in the requirement; and, if he fails to comply fully with the requirement, he shall be deemed to have committed a further offence under this Act of the nature of the original offence for which he was convicted.

Power to publish conviction.

190. If the Central Government is satisfied that it is necessary so to do, the conviction and the particulars relating to the conviction of any person for the offence of smuggling may be published in the official Gazette.

Imprisonment may be of either description.

191. Imprisonment for any offence under this Act may, in the discretion of the Magistrate, be either simple or rigorous.

Duty of certain person to give information.

192.—(1) Any person who comes to know of the commission of any offence under this Act, or an attempt or likely attempt to commit any such offence, shall, as soon as may be, give information thereof in writing to the officer-in-charge of the nearest custom-house or customs-station, or if there is no such custom-house or customs-station, to the officer-in-charge of the nearest police-station.

(2) The officer-in-charge of a police-station who receives any information mentioned in sub-section (1) shall as soon as possible communicate it to the officer-in-charge of the nearest custom-house or customs-station.

CHAPTER XIX

APPEALS AND REVISION

Appeals.

193. Any person aggrieved by any decision or order passed by an officer of customs under this Act may, within three months of the date of such decision or order, appeal therefrom to the Board, or, in such cases as the Central Government directs, to any officer of customs not lower in rank than a Deputy Collector of Customs, and the appellate authority may thereupon make such further inquiry as it may consider necessary, and, after giving him an opportunity of being heard if he so desires, pass such order as it thinks fit, confirming, altering or annulling the decision or order appealed against:

Provided that no order confiscating goods of greater value, or enhancing any fine in lieu of confiscation, or imposing or enhancing any penalty, or requiring payment of any duty not levied or short-levied shall be passed unless the person affected thereby has been given an opportunity of showing cause against it and of being heard in person or through a counsel or other person duly authorised by him.

Chapter XIX.—Appeals and Revision)

194.—(1) Any person desirous of appealing under section 193 against any decision or order relating to any duty demanded in respect of goods which have ceased to be under the control of customs authorities or to any penalty levied under this Act shall, at the time of filing his appeal or if he is so permitted by the appellate authority at any later stage before the consideration of the appeal, deposit with the appropriate officer the duty demanded or the penalty levied:

Deposit, pending appeal, of duty demanded or penalty levied.

Provided that such person may, instead of depositing as aforesaid the entire amount of the penalty, deposit only fifty per cent thereof and furnish a guarantee from a scheduled bank for the due payment of the balance:

Provided further that where, in any particular case, the appellate authority is of the opinion that the deposit of duty demanded or penalty levied will cause undue hardship to the appellant, it may dispense with such deposit, either unconditionally or subject to such conditions as it may deem fit to impose.

(2) If, upon an appeal it is decided that the whole or any portion of the aforesaid duty or penalty was not leviable, the appropriate officer shall return to the appellant such amount or portion as the case may be.

195.—(1) The Board may of its own motion call for and examine the records of any proceedings under this Act for the purpose of satisfying itself as to the legality or propriety of any decision or order passed therein by an officer subordinate to it and may pass such orders as it thinks fit:

Power of the Board to call for and examine records, etc.

Provided that no order confiscating goods of greater value, or enhancing any fine in lieu of confiscation, or imposing or enhancing any penalty, or requiring payment of any duty not levied or short-levied shall be passed unless the person affected thereby has been given an opportunity of showing cause against it and of being heard in person or through a counsel or other person duly authorised by him.

(2) No record of any proceedings relating to any decision or order passed by an officer of customs shall be called for and examined under sub-section (1) after the expiry of two years from the date of such decision or order.

196. The Central Government may, on the application of any person aggrieved by any decision or order passed under section 193 by an officer of customs or the Board, or an order passed under section 195 by the Board confiscating goods of greater value or enhancing any fine in lieu of confiscation or imposing or enhancing any penalty or requiring payment of any duty not levied or short-levied, if the application is made within four months of the date of such decision or order, pass such order in relation thereto as it thinks fit:

Revision by the Central Government.

Provided that no order confiscating goods of greater value, or enhancing any fine in lieu of confiscation, or imposing or enhancing any penalty, or requiring payment of any duty not

(Chapter XIX.—Appeals and Revision. Chapter Miscellaneous.)

levied or short-levied shall be passed unless the person affected thereby has been given an opportunity of showing cause against it and of being heard in person or through a counsel or other person duly authorised by him.

CHAPTER XX

MISCELLANEOUS

Customs control over conveyances and goods.

197. The appropriate officer shall, for the purposes of this Act, have control over all conveyances and goods in a customs-area.

Power to open packages and examine, weigh or measure goods.

198. The appropriate officer may open any package or container and examine, weigh or measure any goods brought to the customs-station for importation or exportation and may for that purpose unload any such goods from the conveyance on which they have been imported or are to be exported.

Power to take samples of goods.

199.—(1) The appropriate officer may, on the entry or clearance, of any goods or at any time while such goods are being passed through the customs-area, take samples of such goods in the presence of the owner thereof or his agent, for examination or testing or for ascertaining the value thereof or for any other necessary purpose.

(2) After the purpose for which a sample was taken is carried out, such sample shall, if practicable, be restored to the owner, but if the owner fails to take delivery of the sample within one month of the date on which he is asked in writing to take its delivery, it may be disposed of in such manner as the Collector of Customs may direct.

(3) In the case of goods which consist of drugs or articles intended for consumption as food, and in respect of which the taking of samples for the purposes of this sub-section may have been authorised by a general or special order of the Provincial Government, the appropriate officer may also in like circumstances take samples thereof for submission to, and examination by, such officer of Government or of a local authority as may be specified in such order.

Owner to make all arrangements and bear all expenses.

200. Any opening, un-packing, waiving, measuring, re-packing, bulking, sorting, letting, marking, numbering, loading, unloading, carrying, or laiding of goods or their containers for the purposes of, or incidental to, the examination by an officer of Customs, removal or warehousing thereof shall be done, and any facilities or assistance required for any such examination shall be provided, by or at the expense of the owner of goods.

Procedure for sale of goods and

201.—(1) Where any goods, other than confiscated goods, are to be sold under any provision of this Act, they shall be sold after due notice to the owner by public auction or by tender or by

(Chapter XX.—Miscellaneous)

private offer or, with the consent of the owner in writing, in any other manner.

application of sale proceeds.

(2) The sale proceeds shall be applied to the following purposes in their respective order, namely—

- (a) first to pay the expenses of the sale ;
- (b) then to pay the freight or other charges, if any, payable in respect of the goods, if notice of such charges has been given to the person holding the goods in custody ;
- (c) then to pay the customs-duty, other taxes and dues payable to the Central Government in respect of such goods ;
- (d) then to pay the charges due to the person holding such goods in custody.

(3) The balance, if any, shall be paid to the owner of the goods, provided he applies for it within six months of the sale of the goods or shows sufficient cause for not doing so.

202.—(1) When, under this Act, a penalty is adjudged against any person or notice or demand is served upon any person calling for the payment of any amount unpaid which may be payable by way of duty or under any bond or other instrument executed under this Act or the rules, the appropriate officer—

Recovery of Government dues

- (a) may deduct or require any other officer of customs to deduct such amount from any money owing to such person which may be under the control of the customs authorities ; or
- (b) if it cannot be so recovered, may recover or may require any other officer of customs to recover such amount by detaining and selling any goods belonging to such person which are under the control of the customs authorities.

(2) If the amount cannot be recovered from such person in the manner provided in sub-section (1), the appropriate officer may send to the Collector of the District in which such person resides or owns any property or carries on his business a certificate signed by him and specifying the amount recoverable from such person ; and such Collector shall on receiving such certificate proceed to recover the amount specified in the certificate as a public demand or an arrear of land revenue.

203. The Collector of Customs may from time to time fix the period after the expiration of which goods left in any custom-house, customs-area, wharf or other authorised landing place or part of the custom-house premises, shall be subject to payment of fees, and the amount of such fees.

Wharfage or storage fees.

204. A certificate or a duplicate of any certificate, manifest, bill or other customs' document may, on payment of a fee not exceeding ten rupees, be furnished, at the discretion of an officer of customs not below the rank of an Assistant Collector of Customs, to any person applying for the same, if the said officer is satisfied that no fraud has been committed or is intended to be committed by the applicant.

Issue of certificate and duplicates of customs' document.

(Chapter XX.—Miscellaneous)

Amendment
of docu-
ments.

205. Except in the case provided for by sections 29, 45, 53 and 88, an officer of customs not below the rank of an Assistant Collector of Customs may, in his discretion, upon payment of a fee of five rupees, authorise any document, after it has been presented at the custom-house, to be amended.

Correction
of clerical
errors, etc.

206. Clerical or arithmetical errors in any decision or order passed by the Central Government, the Board or any officer of customs under this Act, or errors arising therein from accidental slip or omission may, at any time, be corrected by the Central Government, the Board or such officer of customs or his successor in office, as the case may be.

Custom-
house agents
to be licensed.

207. No person shall act as an agent for the transaction of any business relating to the entrance or departure of any conveyance or the import or export of goods or baggage at any customs-station unless such person holds a licence granted in this behalf in accordance with the rules.

Agent to
produce
authority
if required.

208.—(1) When any person applies to any officer of customs for permission to transact any specified business with him on behalf of any other person, such officer may require the applicant to produce a written authority from the person on whose behalf such business is to be transacted, and in default of the production of such authority refuse such permission.

(2) The clerk, servant or agent of any person or mercantile firm may transact business generally at the custom-house on behalf of such person or firm :

Provided that the appropriate officer may refuse to recognize such clerk, servant or agent unless such person or a member of such firm identifies such clerk, servant or agent to the appropriate officer as empowered to transact such business and deposits with the said officer an authority in writing duly signed, authorising such clerk, servant or agent to transact such business on behalf of such person or firm.

Liability of
principal
and agent.

209.—(1) Subject to the provisions of sections 207 and 208, anything which the owner of any goods is required or empowered to do under this Act may be done by any person expressly or impliedly authorised by the owner for the purpose.

(2) Where this Act requires anything to be done by the owner, importer or exporter of any goods, any such thing done by an agent, clerk or servant of the owner, importer or exporter of any goods shall, unless the contrary is proved, be deemed to have been done with the knowledge and consent of such owner, importer or exporter so that in any proceedings under this Act, the owner, importer or exporter of the goods shall also be liable as if the thing had been done by himself.

(3) When any person is expressly or impliedly authorised by the owner, importer or exporter of any goods to be his agent in respect of such goods for all or any of the purposes of this Act, such person shall, without prejudice to the liability of the owner, importer or exporter be deemed to be the owner, importer or exporter of such goods for such purposes :

(Chapter XX.—Miscellaneous)

Provided that where any duty is not levied or is short-levied or erroneously refunded on account of any reason other than wilful act, negligence or default of the agent, such duty shall not be recovered from the agent.

210.—(1) Anything which the person-in-charge of a conveyance is required or empowered to do under this Act may, with the express or implied consent of the person-in-charge and the approval of the appropriate officer, be done by his agent.

Liability of
agent ap-
pointed by
the person-
in-charge
of a con-
veyance.

(2) An agent appointed by the person-in-charge of a conveyance, and any person who represents himself to any officer of customs as an agent of any such person-in-charge and is accepted as such by that officer, shall be liable for the fulfilment in respect of the matter in question of all obligations imposed on such person-in-charge by or under this Act or any law for the time being in force, and to penalties (including confiscation) which may be incurred in respect of that matter.

211. All importers or exporters of goods, except those importing or exporting goods for *bona fide* private or personal purposes, shall, for a period of not less than six years, maintain accounts in such form as may be notified by the Board in the official Gazette.

Importers
and export-
ers to
maintain
accounts.

212. The Central Government may, by notification in the official Gazette, regulate business in, or connected with, gold or silver or precious stones or ornaments made of gold or silver or precious stones, within fifteen miles of the frontier or coastline of Pakistan.

Regulation
of business
in gold, etc.

213. If any person knowingly makes or brings into Pakistan, or causes or authorises or is otherwise concerned in the making or bringing into Pakistan of any invoice or paper used or intended to be used as an invoice for the purposes of customs, in which any goods are entered or charged at a price or value higher or lower than that actually paid or intended to be paid for them, or in which goods are falsely described, no sum of money shall be recoverable by such person, his representatives or assigns, for the price of such goods or any part thereof, nor shall any sum of money be recoverable upon any bill of exchange, note or other security made, given or executed for the whole or part of the price of such goods unless such bill of exchange, note or other security is in the hands of a *bona fide* holder for consideration without notice.

Recovery
of money
upon certain
documents.

214. Where, on prosecution by the owner of any goods, an officer of customs is convicted of an offence connected with the removal of such goods from the warehouse without payment of duty, the whole of the duty on such goods shall be remitted, and, the Collector of Customs shall, in accordance with the rules, pay to the owner due compensation for the damage caused to the owner by such offence.

Remission
of duty and
payment of
compensa-
tion to the
owner in
certain cases.

215. Any order or decision passed or any summons or notice issued under this Act shall be served—

Service of
order, deci-
sion, etc.

(Chapter XX.—Miscellaneous)

- (a) by tendering the order, decision, summons or notice or sending it by registered post acknowledgement due to the person for whom it is intended or to his agent; or
- (b) if the order, decision, summons or notice cannot be served in any manner provided in clause (a), by affixing it on the notice board of the custom-house.

No compensation for loss or injury except on proof of neglect or wilful act.

216. No owner of goods shall be entitled to claim from any officer of customs compensation for the loss of such goods or for damage done to them at any time while they remain or are lawfully detained in any custom-house, customs-area, wharf or landing place under the charge of any officer of customs, unless it be proved that such loss or damage was occasioned by gross negligence or wilful act of such officer.

Section of action taken under the Act.

217. No suit, prosecution or other legal proceeding shall lie against the Central Government or any public servant for anything which is done or intended to be done in good faith in pursuance of this Act or the rules.

Notice of proceedings.

218. No proceeding in a court other than a suit shall be commenced against any officer of customs or any other person exercising any powers conferred or discharging any duties imposed by or under this Act for anything purporting to be done in pursuance of the provisions of this Act or the rules without giving to such officer or person a month's previous notice in writing of the intended proceeding and of the cause thereof; or after the expiration of one year from the accrual of such cause.

Power to make rules.

219.—(1) The Board may, by notification in the official Gazette, make rules for carrying out the purposes of this Act.

(2) Without prejudice to the generality of the foregoing provision, rules may be made on matters enumerated in the First Schedule.

(3) No rules relating to matters enumerated at items 19 and 22 of the First Schedule shall be made without previous approval of the Central Government in writing.

(4) All rules made under this section shall, as soon as may be, be laid at the table of the National Assembly.

(5) All such rules for the time being in force shall be collected, arranged, and published at intervals not exceeding two years, and shall be sold to the public at a reasonable price.

Repeals and amendments.

220. The enactments specified in the Second Schedule are repealed or amended to the extent specified respectively in columns three and four thereof.

Savings.

221.—(1) Notwithstanding anything contained in section 6 of the General Clauses Act, 1897, anything done or any action taken under the repealed enactments in so far as it is not inconsistent with the provisions of this Act shall without prejudice to anything already done or any action already taken be deemed to have been done or taken under this Act :

X of 1897.

(Chapter XX.—Miscellaneous)

(First Schedule)

Provided that nothing in this Act shall be so construed as to have the effect of enhancing the punishment of an offence committed before the commencement of this Act ;

Provided further that where the period of limitation for the submission of an application or the filing of an appeal or revision prescribed under any of the repealed enactments had expired or had begun to run before the commencement of this Act the provisions of those enactments shall continue to apply to such limitation.

X of 1897.

(2) The provisions of the General Clauses Act, 1897, in particular, section 6, section 8 and section 24 thereof, shall apply to the repeal and re-enactment of the said enactments by this Act, subject to the provisions of sub-section (1).

(3) Nothing in this Act shall affect any law for the time being in force relating to the constitution and powers of the trustees of any port or other port authority.

222. If any difficulty arises in giving effect to the provisions of this Act, particularly in relation to the transition from the enactments repealed by this Act to the provisions of this Act, the Central Government may, by general or special order made during the period of one year from the commencement of this Act, direct such action to be taken as it considers necessary or expedient for the purpose of removing the difficulty.

Removal of difficulties.

THE FIRST SCHEDULE

1. Regulation of proceedings for the detention and confiscation of the prohibited goods imported or intended to be exported, including verification of information relating to such goods, notices to be given to the owner or other parties, security for the custody or release of such goods, examination of evidence, reimbursement by the informant of expenses and damages caused by incorrect information supplied by him.
2. Cases in which the goods or material imported with a view to subsequent exportation, or to be used in the production, manufacture, processing, repair or re-fitting of goods specified in the rules may be delivered without payment of the whole or part of the duty ; and repayment of duty on such goods and material.
3. Valuation of the goods imported or intended to be exported ; submission by the importer or exporter of information necessary for the proper valuation of the goods ; and production of the relevant books and documents by him ; furnishing of information by the importer relating to the sources, nature and amount of the funds or assets by which the goods were acquired or the consideration for which and the manner in which it was disposed of.

(First Schedule)

4. Determining denatured spirit, and testing and denaturing of spirit.
5. Matters pertaining to drawback ; drawback in respect of used goods, the amount of duty which shall be repaid as drawback on such goods ; prohibition of drawback on any specified goods or class of goods ; conditions for the payment of drawback ; limiting the period during which such goods must be exported ; limiting the time during which drawback may be claimed.
6. The extent to which and the conditions subject to which drawback may be allowed on the imported material used in the manufacture of goods in Pakistan which are exported.
7. Matters relating to port clearance or to departure of conveyances ; grant of special pass permitting bulk to be broken ; conditions relating to the grant of port clearance to the master of a vessel when the agent furnishes security for the delivery of export manifest and other documents.
8. Sealing of conveyances carrying transit goods and in other cases.
9. Marking of boats belonging to Pakistani ships and of other vessels not exceeding one hundred tons ; prohibition, regulation and restriction of the plying of such boats and vessels ; fees for licences and registration of cargo boats.
10. Expenses to be charged when customs officer is specially employed to accompany the owner to the warehouse under section 93 ; Fees to be charged for permitting the owner of any goods to deal with them as provided in section 94.
11. Matters pertaining to the manufacturing and other operations carried on in the warehouse.
12. Transshipment and prohibition and regulation and restriction of transshipment ; transshipment of goods without payment of duty ; powers of officers of customs in that behalf ; and the fees for transshipment.
13. Export of frustrated cargo under section 138.
14. Transport of goods from one part of Pakistan to another through foreign territory ; conditions as to the due arrival of such goods at the destination.
15. Conditions and restrictions applying to the transit of goods to a foreign territory without payment of duty.
16. Bill of export.
17. Baggage of passengers and the crew ; definition, declaration, custody, examination, assessment and clearance of such baggage ; transit and transshipment

(First Schedule, Second Schedule)

- of such baggage ; circumstances and conditions under which such baggage or any specified class of goods included in such baggage would be exempt from duty ; extent of such exemption.
18. Matters pertaining to the import or export of goods by post ; examination, assessment, clearance, transit or transshipment of the goods so imported or to be exported.
19. Prevention of the taking out of Pakistan of any coastal goods the export of which is dutiable or prohibited under this Act or any other law ; prevention of the substitution of imported goods or export goods by coastal goods on board a vessel ; prohibiting the conveyance of any specified class of goods generally, or to or between specified ports in a coasting vessel.
20. Powers to be exercised by an officer stationed at a factory or building under section 176.
21. Licensing of agents ; the form of the licence and fee payable therefor ; the authority competent to grant the licence ; the period of validity of the licence ; qualifications of the licensee ; conditions and restrictions applying to the licence including furnishing of security ; circumstances in which licence may be suspended or revoked ; appeals against the suspension or revocation of the licence.
22. Matters pertaining to any business for the regulation of which a notification may be issued under section 212 ; the accounts and records to be maintained, and the information to be furnished, by persons engaged in such business.
23. Any other matter necessary for given effect to the provisions of this Act.

THE SECOND SCHEDULE

S. No.	Name and No. of Act	Extent of repeal	Amendments
1	2	3	4
1.	The Sea Customs Act, 1878 (VIII of 1878).	The whole.	—
2.	The Inland Bonded Warehouses Act, 1896 (VIII of 1896).	The whole.	—
3.	The Land Customs Act, 1924 (XIX of 1924).	The whole.	—
4.	The Tariff Act, 1934 (XXXII of 1934).	Sections 5 and 6.	For section 2 the following shall be substituted, namely :— "2. Duties specified in Schedules to be levied.—The rates at which customs duties shall be levied under the Customs Act, 1969, are specified in the First and Second Schedules."
5.	The Civil Aviation Ordinance, 1960 (XXXII of 1960).	Section 14.	—