

Government of Pakistan
(Revenue Division)
Central Board of Revenue

Islamabad, the 28th June, 2006.

**NOTIFICATION
(CUSTOMS)**

SRO 666 (I)/2006.- In exercise of powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), the Central Board of Revenue is pleased to make the following rules, namely:-

1. Short title and application.— (1) These rules may be called the Baggage Rules, 2006.

(2) These rules shall apply to the baggage of passengers arriving in or departing from Pakistan and shall take effect from the 1st day of July, 2006.

2. Definitions.— In these Rules, unless there is anything repugnant in the subject or context.-

- (a) “allowance” means duty free or dutiable allowance admissible to a passenger under these rules;
- (b) “baggage” means personal wearing apparel and other personal, professional and household effects of a passenger;
- (c) “commercial quantity” means a quantity of goods imported *prima facie* for trading or pecuniary gain and not for personal use or gift;
- (d) “transfer of residence” means return of Pakistani nationals after stay abroad for a period of two years or more. It also includes the transfer of residence by a foreign national coming to Pakistan for a period of not less than two years; and
- (e) “Pakistani national” ¹[includes] a citizen of Pakistan residing abroad and includes a Pakistani having dual nationality and a foreign national holding Pakistani origin card.

3. Allowances for Pakistani nationals not availing transfer of residence.—

- A.— Items of personal use allowed duty-free on any visit after stay abroad for more than seven days;
- (i) personal wearing apparel and clothing accessories;
 - (ii) personal adornments, toilet requisites and electric shaver in use;
 - (iii) medals, trophies and prizes bestowed upon a passenger;

- (iv) one electric iron and one hair dryer and one hair dresser;
- (v) two hundred cigarettes or fifty cigars or half kilogram of manufactured tobacco;
- (vi) pushcart, toys, and goods of personal use of the child passenger;
- (vii) one wheel chair for personal use;
- (viii) one mobile phone; and
- (ix) one wrist watch ¹[:

Provided that a laptop computer and its accessories in use of the passenger shall be allowed even where stay abroad is less than seven days.]

B.— Items allowed duty-free on first visit in a year in addition to items of personal use as at paragraph A:—

- (i) one radio or one ordinary tape recorder excluding hi-fi systems and home theatres;
- (ii) one VCP or VCR or VCD or DVD player or a similar appliance having more than one of the playing, recording or display functions;
- (iii) one still and one video camera;
- (iv) personal jewellery in reasonable quantity;
- (v) professional tools of the value not exceeding five hundred US dollars;
- (vi) ‘*tabarrakat*’ ;
- (vii) one desktop or laptop computer in personal use;
- (viii) further allowances of the value not exceeding five hundred US dollars except the following which shall be allowed on payment of ¹[omitted] duty and taxes notified for these rules;
 - (a) television;
 - (b) deep freezer;
 - (c) refrigerator;
 - (d) microwave oven;
 - (e) cooking range;
 - (f) washing machine; and
 - (g) airconditioner.

C.— Purchases from a Duty Free Shop:—

¹[Duty free] allowances of the aggregate value upto five hundred US dollars in case the goods ¹[excluding the goods mentioned at serial number (viii) of Rule 3B] are purchased from one of the duty free shops in Pakistan within sixty days of the arrival.

4. Allowances for Pakistani nationals availing transfer of residence.—

A.— Duty Free Allowances:—

- (i) all allowances as admissible under paragraphs A and B of rule 3;
- (ii) old and used furniture, fixtures, crockery, cutlery, kitchen utensils, rugs, carpets, household linen, beddings including blankets and

- other household goods generally used by a family during stay abroad, excluding the items listed at S.No.(iii);
- (iii) one television set, one deep freezer, one refrigerator, one microwave oven, one cooking range, one washing machine and one airconditioner on payment of 50% of the total duty and taxes notified for these rules;
 - (iv) professional tools and equipments of the value not exceeding five thousand US dollars; and
 - (v) second-hand or used medical equipment, including electro medical equipment if in use of a Pakistani national who is a registered medical practioner recognized by Pakistan Medical and Dental Council ²[:

Provided that an inspection certificate from an internationally recognized inspection agency in the exporting countries to the effect that such equipment is free from bacteria and other material injurious to human health, is furnished at the time of import of the equipment.]

- (vi) ¹[weapon of non-prohibited bore for the personnel of armed forces, customs, police or any other law enforcement agency.]

B.— Purchases from a Duty Free Shop:—

¹[Duty free] allowances of the aggregate value up to one thousand US dollars in case the goods ¹[excluding the goods mentioned at serial number (viii) of Rule 3B] are purchased from one of the duty free shops in Pakistan within sixty days of the arrival.

5. Special allowances for Foreign Exchange Remittance Card holders.—

In addition to the allowances hereinbefore provided, the duty credit as specified in the Table below shall be admissible to a Pakistani national holding Foreign Exchange Remittance Card (FERC) once in a calendar year. The duty credit can also be utilized for the unaccompanied baggage or any purchase from one of the duty free shops. The duty credit under this scheme shall not be utilizable on import of vehicles. Utilization of duty credit shall be endorsed by the customs on the passport of an FERC holder in the form as setout in Appendix-A.

¹[TABLE

(1)	(2)	(3)	(4)
S.NO.	TYPE OF FERC	AMOUNT REMITTED THROUGH NORMAL BANKING CHANNEL (in US \$ or equivalent foreign currency)	DUTY CREDIT IN PAKISTANI RUPEES
1.	Silver	2500 or more	10,000

2.	Silver Plus	5000 or more	20,000
3.	Golden	10,000 or more	30,000
4.	Golden Plus	25,000 or more	50,000
5.	Platinum	50,000 or more	100,000”.]

6. Allowances for foreign nationals and tourists.— The following allowances shall be admissible to foreign national and tourist, namely:—

- (i) personal wearing apparel and clothing accessories;
- (ii) personal adornments, toilet requisites and electric shaver in use;
- (iii) medals, trophies and prizes bestowed upon a passenger;
- (iv) one electric iron and one hair dryer;
- (v) two hundred cigarettes or fifty cigars or half kilogram of manufactured tobacco;
- (vi) one desktop or laptop computer in personal use only;
- (viii) one mobile phone;
- (ix) one wrist watch;
- (x) one still camera and one video camera;
- (xi) professional tools of the value not exceeding five hundred US dollars;
- (xii) additional duty free allowance of the value not exceeding one hundred US dollars; and
- (xiii) pushcart, toys, and goods of personal use of the accompanying child.

7. Unaccompanied baggage.— In case of unaccompanied baggage, the passengers shall file a baggage declaration on the form as setout in Appendix B.

8. Admissibility of allowances in case of husband and wife.— In case the husband and wife are travelling together, the admissibility of allowances under paragraph A of rule 4 may be clubbed together or considered separately, as is convenient to them.

9. Exemption to the baggage of Pakistani Nationals who die abroad.— Personal and house-hold goods imported by the next-of-the kin of the deceased shall be exempt from the whole of customs-duty and taxes.

10. Temporary release.— (1) An officer of Customs not below the rank of Superintendent may allow temporary release of any personal and professional tools, equipments, computers, cameras, video camera fitted with VCR or a video camera and VCR without payment of customs-duties by making an endorsement to that effect of serial number, or other identifications on the passport of foreigners or against a bank guarantee for export within thirty days or return of the tourist whichever is earlier.

(2) The items released under sub-rule (1) shall not be sold in Pakistan and the tourist shall take such items out of Pakistan with him personally or may export the same on or before his departure from Pakistan.

11. Baggage of the outgoing passengers.— All outgoing passengers shall be allowed to export their personal baggage and household goods, and any other goods

provided their export is not prohibited or restricted under the Customs Act, 1969 (IV of 1969) and Imports and Exports (Control) Act, 1950 (XXXIX of 1950) or any other law for the time being in force.

12. Re-import of baggage.— Goods otherwise liable to customs-duty and taxes shall, upon return of the passenger, be importable free of customs-duty and taxes, if the same are taken out of Pakistan against export certificate or endorsement on passport specifying exact description and distinguishable marks thereof certified by the Assistant Collector of Customs at the time of passenger's departure from Pakistan.

13. Condonations.— (1) If a family has not availed concession under transfer of residence during the last two years, the short visits to Pakistan up to a period of two months may be condoned by the Assistant Collector of Customs. If the total period of short visits exceeds two months, the Additional Collector of Customs may condone the same on sufficient justification given by the family upto a total period of four months.

(2) If a family returns to Pakistan for acquiring permanent residence after a stay abroad of less than two years, due to privilege leave or for reasons beyond control, such as exigencies of service, earlier recall by employer, ill health or bereavement, and that he or she has not earlier availed any concession under these rules during the last two years, a period of two months short stay may be condoned by an officer of customs not below the rank of an Assistant Collector. If the total period of short stay exceeds two months, the Additional Collector of Customs may condone the same on sufficient justification given by the Pakistani national upto a total period of four months.

(3) Late arrival of unaccompanied baggage for a maximum period of sixty days may be condoned by an officer of customs not below the rank of an Assistant Collector of Customs, provided the goods are booked abroad within fifteen days of the arrival of the passenger in Pakistan.

14. Duty and taxes on dutiable goods.— Any article of baggage which is not covered under the duty free allowances shall be charged to such amount of duty and taxes as the Federal Government may, from time to time, notify.

15. Non-admissibility of allowances.— Allowances under these rules shall not be admissible in case,-

- (a) the goods are in commercial quantity;
- (b) the goods are not shipped from the country where the passenger has resided prior to arriving in Pakistan;
- (c) the goods do not reach Pakistan within sixty days of the passenger's arrival;
- (d) of the baggage of the crew of the conveyances excluding the articles in their personal use;

- (e) of baggage of the passengers returning to Pakistan after stay abroad of less than seven days excluding the articles of their personal use.

16. Prohibitions.— Arms and ammunitions, obscene and subversive literature, items of intellectual property right infringement, alcoholic beverages and such other items which are prohibited under sections 2(s),15 and 16 of the Customs Act, 1969 or the Imports and Exports (Control) Act, 1950, shall not be allowed to be imported as baggage.

17. Treatment of goods brought in commercial quantity.— The goods brought in commercial quantity shall be allowed release only on payment of duty and taxes at the statutory rates and the redemption fine equal to thirty per cent of the value of goods in term of Notification No. SRO 574(I)/2005 dated the 6th June, 2005.

18. Allowance to be admissible on first visit in a year.— All the duty free allowances provided under these rules shall only be admissible on first visit during the year.

19. Amendment of Customs Rule, 2001.— In the Customs Rules, 2001, Chapter II shall be omitted.

Appendix -“A”
(See rule 5)

**ENDORSEMENT FOR FERC HOLDERS
CREDIT OF DUTY FREE ALLOWANCE**

- | | | |
|----|--|---|
| 1. | Date and flight number | : |
| 2. | FERC No. date and place of issue | : |
| 3. | Amount of credit available and amount of credit utilized | : |
| 4. | Name and designation of the Customs officer | : |
| 5. | Signature | : |
| 6. | Date and place of endorsement | : |

Appendix-“B”
(See rule 7)

**BAGGAGE DECLARATION FORM
FOR UNACCOMPANIED BAGGAGE**

1. Passenger's name and address _____
2. Passport No. and date of issue _____ 3. Nationality _____
4. Profession _____ 5. Date of arrival _____ 6 No. of visits _____
7. Airway Bill/B.L No. _____ 8. IGM No. & date _____
9. Index No. _____ 10. No. of packages _____
11. Name and designation of examining officer _____

Sr. No	Description of goods	Qty.	Value	Customs Duty	Sales Tax	Total Duty & Taxes	
							Customs Duty _____ Sales Tax _____ Any other Tax _____ Total amount Payable _____ (In Words) _____ _____ Examined _____ Pkgs. Sign. & Stamp of Customs Officer
	Out of Customs charge		Passenger / Agent's signature				Agent's name and C.H.A.L. No./ Self clearance.

B.D./Machine No. & date _____

[C.No.5(7)L&P/2004(Pt)]

**(MIRZA MUBASHIR BAIG)
Secretary (Law & Procedure)**

As amended :

1. S.R.O.____(I)/2006 dated 08.08.2006
2. S.R.O.____(I)/2006 dated 15.09.2006