GOVERNMENT OF PAKISTAN COLLECTORATE OF CUSTOMS (APPRAISEMENT) CUSTOMS HOUSE KARACHI

No.S9/749/2005-Import/

Dated: 6 .02.2007.

PUBLIC NOTICE NO. 0/ 1200 (A)

Subject:-

CORRECT DECLARATION OF IMPORTED GOODS IN THE GOODS DECLARATION.

It has been observed that the description of imported goods is often given in the Goods Declaration (GD) in a generic and scanty manner. In majority of cases, only the general declaration is furnished in the G.D., which is not only vague but also evasive. In the absence of complete and correct declaration of goods in the G.D., the task of proper assessment becomes difficult resulting in delay, dispute and sometimes improper classification. However, there is no reason for the importers to claim that they do not know the detailed specification of chemicals, dye, auto parts or machinery since they have already paid for them. There is also no justification for the customs agents to file incomplete G.D.'s which do not fulfill the requirements of the Customs Act, the Customs Tariff and the Import Policy Order. It has therefore been decided to re-emphasize the requirement for correct, complete and specific declaration of the imported goods in the G.D in terms of Customs Act, 1969 and recent up-gradation of software of M/s. PRAL:-

- (i) Importers are required to obtain import documents such as invoices, indents and contracts from the foreign suppliers with correct, complete and comprehensive declarations showing all necessary particulars of the goods for expeditious clearance thereof.
- restructuring is in offing. One Customs is another such effort to ensure the uniformity of assessment, valuation and trade regulation to be similar at all Customs stations. Clearing agents are, therefore, required to ensure that at the time of filing of G.Ds. the declarations

are correct, complete and comprehensive in terms of batch, article No., quantity, size and such other specifications which may have any bearing on the correct classification, valuation, implementation of Import Policy and other allied laws and other aspects necessary for assessment of duties and taxes.

- (iii) The importers have the option under section 79(1) of the Customs Act, 1969 to examine the goods under customs supervision, if they have any confusion for making the detailed and correct declaration prior to filing of G.D.
- (iv) The updated G.D. E-filing system or otherwise will not accept/process such G.D's wherein specific / complete information in respect of imported items has not been provided by the importers / Customs agents. For example,
 - a). in case of import of Ethylene Glycol (ethandiol) MEG classifiable under PCT 2905.1600, the updated G.D. filing system shall require the importers / clearing agents to provide details in respect of purity, grade, physical form (whether powder, flakes etc.) besides other information like organic, inorganic, etc.
 - b). another example could be of dinner sets, where no of pieces per set, constituent material, brand name if any, article number and origin shall have to be given.
 - c). another example can be of piston ring set. It should show as to how many pistons are in the set, whether genuine/non genuine, origin and for which vehicle.
 - d). in case of dyes, colour index no., strength of the dye, manufacturer's name, its origin and mode of packing.

These few example have been given to illustrate the required description on the G.D. The system will not accept / process the G.D. unless it contained the detailed information.

(v) To avoid any inconvenience in respect of expeditious clearance of goods, the importers / clearing agents are advised to provide all required details of the imported goods for the purpose of correct, complete and comprehensive declaration.

(MUNIR QURESHT)

Copy to:-

- The Member (Customs) Central Board of Revenue, Islamabad.
- 2. The Member (IMS), Central Board of Revenue, Islamabad.
- S.A. to Chairman, Central Board of Revenue, Islamabad.
- 4. The Project Director (PRAL), Customs House, Karachi.
- The President, Federation of Pakistan of Chamber of Commerce & Industry, Karachi.
- The President, Karachi Chamber of Commerce & Industry, Karachi.
- 7. Karachi Customs Agent Group, Custom House, Karachi.
- 8. Notice Board.