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

No. SI/MISC/01/2007/ACA/EW.

Dated: 4.04.2007.

PUBLIC NOTICE NO. 10 /07

**Subject: Examination/Assessment of Miscellaneous Consignments**

It has been observed with concern that miscellaneous consignments are being selectively subjected to 100% examination through AC/DC Sheds solely on the basis of written remarks by the Import Section, on presentation of the G.D. in the section after affixation of Machine Number. The orders are neither embedded in uniform practice nor applied across the board. In any case, the recently introduced electronic system of G.D. filing has rendered the exercise redundant. It has, therefore, been decided that from now onwards, the concerned A.O. and P.A. (Group) shall be individually and collectively responsible for endorsing 100% examination orders through AC/DC Sheds on all GDs comprising miscellaneous items. The Import section's role in declaring consignments of multiple PCTs as miscellaneous or otherwise is dispensed forthwith.

2. For ease of all stakeholders, it is re-iterated that miscellaneous consignments shall primarily comprise electronic goods, toys, food stuff, fabrics, stationery, household items, decorative goods, glassware, cosmetics, auto parts etc., imported in container load or loose condition from Dubai, Singapore, Bangkok, China and Hongkong or transshipped from any of these ports in mixed condition having multiple PCT Headings in one B/L. However, this definition should not be considered exhaustive as whether a consignment is regarded as miscellaneous or otherwise will impinge on the manner in which the goods are presented to Customs.

3. It shall be the responsibility of PA/AC/DC (Shed) to ensure that miscellaneous consignments are invariably examined 100% through the AC/DC Shed. Furthermore, the shed staff

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shall also carry out 100% weighment of miscellaneous goods/consignments, prior to physical examination, including separate weighment of items whose duty/taxes or value are on weight basis. The examination reports shall be elaborate in providing complete description, size, origin, brand, part no./art no., quantity, etc. Representative samples, where drawn, shall be referred, duly sealed and signed, by PA (Shed) to the appraising group, where assessment shall be completed on the basis of evidential invoices, customs data base, valuation rulings, if any, and by taking into account the nexus between weight of the constituent materials of imported items and the total weight of the goods/consignment. In case any discrepancy in weight is found/reported during physical examination, appropriate contravention/adjudication proceedings shall be instituted by the appraising group under relevant provisions of the Customs Act, 1969, read with SRO 255(I)/2007, dated 17.03.2007, regardless of whether the total quantity/pieces are found to be as per declaration.

4. The above instructions are in continuation of earlier policy directions issued by the Collector and shall come into effect immediately.

  
(MUNIR QURESHI)  
Collector

Copy to:-

1. The Member (Customs) Central Board of Revenue, Islamabad.
2. The Member (IMS), Central Board of Revenue, Islamabad.
3. S.A. To Chairman, Central Board of Revenue, Islamabad.
4. The Collector, Model Customs Collectorate / Port Qasim, Karachi.
5. The President, Federation of Pakistan of Chamber of Commerce & Industry, Karachi.
6. The President, Karachi Chamber of Commerce & Industry, Karachi.
7. The President, Karachi Customs Agent Association, Custom House, Karachi.
8. The Superintendent, Policy and Coordination Section, Custom House, Karachi for issuance to all concerned.
9. Notice Board.