

**GOVERNMENT OF PAKISTAN
REVENUE DIVISION
CENTRAL BOARD OF REVENUE**

Islamabad, 29TH September, 2005

CUSTOMS GENERAL ORDER NO 18 OF 2005,

SUBJECT: -- PROCEDURE FOR AVAILING DUTY FREE ALLOWANCES ON SHOPPING CARD/GD.

Subject to the relevant provisions of the Customs Act, 1969 and the Rules made there under, the Central Board of Revenue is pleased to prescribe the following procedure for utilization of duty free allowances by the passengers under Chapter-II of the Customs Rules, 2001:-

- (i) Any passenger, who wants to make purchases from any outlet of the Duty Free Shops (DFSs), shall apply, within two months of his arrival, to the officer incharge of the Customs Counter at the Duty Free Shop for issuance of the Shopping Card as provided in Annex-A. The customs officer authorized in this respect will issue a serially numbered Shopping Card and affix his seal thereon. He shall also make an endorsement to this effect on the passenger's passport as per specimen at Annex-B;
- (ii) The passenger may make purchases from any outlet of DFS within two months from the date of his arrival in Pakistan. In case the passenger decides to clear his unaccompanied baggage after the issuance of Shopping Card, the authorized officer of customs at the Unaccompanied Baggage Section shall verify the balance of duty free allowances of the passenger from the Shopping Card and enter the required particulars of Goods Declaration (GD) along with the allowances claimed in the relevant columns of Shopping Card. He shall also record on the GD, Shopping Card No., date and place of its issue and the allowances already availed against the Shopping Card;
- (iii) Any passenger who intends to clear his unaccompanied baggage before getting a Shopping Card issued, he shall file GD in the concerned Section of the Collectorate. The authorized officer of customs of the Unaccompanied Baggage Section shall make an endorsement regarding GD No. and date on the passport of the passenger as per specimen at Annex-B. In case the passenger intends to make purchases from Duty Free Shop subsequent to clearance of his unaccompanied baggage, he shall obtain the Shopping Card in accordance with the procedure as explained in para (i) above. However, the officer incharge of the Customs Counter at Duty Free Shop will record particulars of GD in the relevant columns of Shopping Card and shall issue the card valid only for the remaining available allowances;
- (iv) The authorized officer of customs at the Duty Free Shop, or Unaccompanied Baggage Section, as the case may be, will be responsible to make entry of allowances availed, allowances in balance along with the other relevant particulars on the Shopping Card as well as GD. The Section where the passenger approaches later will ensure that the allowances allowed at that Section do not exceed the allowances in balance as shown on the Shopping Card/GD;
- (iv) The Customs Officer at Duty Free Shop as well as the Unaccompanied Section will maintain a complete record of Shopping Cards issued/GD filed and maintain a database in soft as well as hard form showing details of all Shopping Cards issued/GDs filed at that Section as well as presented at that Section including Shopping Card/GD number, date and place, name and address of the passenger, passport number, nationality, date of

arrival, duration of stay abroad, allowances available, allowances already claimed, allowances availed through Shopping Card GD at that Section and allowances remaining in balance:

- (vi) The Collector concerned shall ensure that the records mentioned above are properly maintained and periodically audited so as to ensure proper accountal and reconciliation of admissible allowances and to preclude the possibilities of any abuse of duty free allowances.

ANNEX-A

Shopping Card No; _____ Address of Duty Free Shop _____
 Date of Issuance: _____
 Name of Passenger: _____ Date of Arrival: _____
 Passport No. _____ Duration of Stay Abroad: _____
 Nationality: _____
 Address: _____
 Date of Departure: _____
 No. & date of G.D filed, if any; _____
 Signature, name and designation _____
 of Customs Officers of UAB: _____

Date of Purchase	Particulars of Articles Purchased.				Signature and Name of Officer of Customs	Customs Station Place
	Dutiable		Duty Free			
	Description	Value	Description	Value		
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Allowances availed at UAB: _____
 Allowances availed at DFS: _____
 Balance of allowances, if any: _____

Name & Designation
of Customs Officer issuing card.

Signature of Customs Officer

ANNEX-B

SPECIMEN OF STAMP

Shopping Card/G.D No _____ Date _____

Place of issue _____ Sig. of Customs Officer _____

(MUHAMMAD ALI RAZA)
SECRETARY

Customnews.pk