

**GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
CENTREAL BOARD OF REVENUE**

Islamabad, the 13th December, 2008

CUSTOMS GENERAL ORDER NO 19/2008

SUBJECT: - PROCEDURE FOR IMPORT OF WHEAT FOR MANUFACTURING WHEAT FLOUR (A TTA) AND ITS EXPORT TO AFGHANISTAN.

In order to streamline the procedure for import of wheat under bond wheat and export of wheat flour (atta) to Afghanistan, the Federal Board of Revenue is pleased to prescribe the following procedure:-

(1) Warehousing of Wheat:-

- (i) The manufacturer-cum-exporter is required to be registered in terms of Section 14 of Sales Tax Act, 1990.
- (ii) The manufacturer-cum-exporter will apply for grant of license, in prescribed form, to maintain a Private Bonded Warehouse for the storage of imported wheat. An in-house facility has to be made available by the applicant and storage area. earmarked prior to applying for bonded warehouse's license.
- (iii) A comprehensive insurance policy covering, all risks such as fire, burglary, riots, strikes, malicious damage and allied perils, issued by an Insurance Company of repute, in the sum equal to maximum face value of the proposed license, covering the total amount of duty/taxes leviable on import of goods to be warehoused.
- (iv) The manufacturer-cum-exporter shall own the premises of the warehouse or have a lease thereof in his name for the period from which the license is sought to be issued.
- (v) The warehousing period will be the same as is provided in Section 98 of the Customs Act, 1969 subject to fitness of products human consumption.
- (vi) The licensee shall apply to the Collector of Customs, within seven days of the issuance of license, for issuance of an Analysis Certificate as set out in Appendix-I reflecting the input and output ratio of input goods viz-a-viz finished goods alongwith by-products and wastages.
- (vii) The Collector or officer authorized by him in this behalf, shall after such verification as he deem necessary, issue an analysis certificate within 14 days of receipt of such application, reflecting actual quantity of input goods used, by-products obtained and wastages occurred. The analysis certificate, issued once, will be valid for a year unless otherwise is to be reviewed by the Collector of Customs.
- (viii) The locally produced wheat will not be used for production of flour to be exported in terms of aforementioned notification issued by the Ministry of Commerce.
- (ix) For suspension of the license, cancellation thereof in case of violation and other offenses, the provision as embodied in Chapter XV of Customs Rules, 2001 will be applicable.

(2) Filing and Processing of Goods Declaration:

- (a) The authorized customs clearing agent shall file the goods declaration for imported wheat alongwith the following documents:-

- (i) Original invoice;
 - (ii) Original packing list; and'
 - (iii) Copy of bill of lading.
 - (iv) Any other document to the satisfaction of Collector in conformity with provision of Trade Policy or any other law in force.
- (b) The in to bond GDs shall be filed in the concerned Model Customs Collectorate e.g. Port Qasim/Karachi Port, etc. for safe transportation to in-land destination i.e. Quetta/Peshawar.

“Import of wheat under bond for manufacturing of wheat flour (atta) for export of Afghanistan under SRO. 1191(1)/2008, dated 14th November, 2008.”

(3) Transportation of wheat/flour:

The imported wheat shall be transported to in-land warehouses under safe transportation scheme as laid down in pars 13 of CGO 12 of 2002, dated 15.6.2002. Moreover, all transport units and conveyance used by the carrier for carrying transshipment goods shall be properly secured, riveted, locked and sealed.

(4) Ex-bond of wheat:

- (i) After ex-bonding, the goods shall be transported to flour mills under Customs escort for grinding on furnishing an indemnity bond backed by revolving bank guarantee to the satisfaction of the Collector concerned.
- (ii) After grinding the flour (atta) will be packed in bags bearing following stamp “export to Afghanistan” and shall be brought to Customs stations under escort for export to Afghanistan.
- (iii) GDs for export shall be filed and all copies of the GDs of the consignments of wheat flour shall bear the following stamp:
- (iv) “Export of wheat under bond for manufacturing of wheat flour (atta) for export of Afghanistan under SRO. 1191(I)/2008, dated 14th November, 2008.”
- (v) The aforementioned bond shall only be released after submission of documentary proof that the goods have crossed border and entered into Afghanistan and have been shipped in full.

**(KHALID MAHMOOD)
SECOND SECRETARY (EXPORT
POLICY)**