

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

C. No. 5(2) CB /88(L&P)

Islamabad, 8th February, 2005

CUSTOMS GENERAL ORDER NO 2 OF 2005

SUBJECT: -- PROCEDURE FOR RE-EXPORT OF IMPORTED CONSIGNMENTS.

In order to streamline the re-export of imported consignment in terms of Export Policy Order, sub-para "g" of Para "10" of SRO No. 635(I)-2004, dated 22.07.2004, and section 105 of the Customs Act, 1969, the following procedure is laid down for ensuring prompt processing of such requests for re-export.

A. WHERE GOODS TO BE RE-EXPORTED ARE STILL AT PORT:

(1) An application shall be submitted to the Assistant/Deputy Collector of concerned group/section along with the following documents:-

- (a) Import invoice, packing list and bill of lading;
- (b) Export Invoice and packing list;
- (c) L/C at sight of advance payment receipt alongwith E-Form; and.
- (d) G.D. for export declaring the relevant SRO 635(1)'2004, dated 22.07.2004.

(2) The concerned group/section will get the consignment examined under examination first system and process the case for formal approval of the Assistant/Deputy Collector to re-export the consignment. The approved G.D. for Import as well as Export shall be stamped "CLEARED FOR RE-EXPORT ONLY".

(3) After such approval, G.D. shall be forwarded to Cash Section to obtain free No. on it.

(4) After such approval, if required, the consignment may be re-located to the Export consignments areas, under Customs escort. The Principal Appraiser (sheds) will depute an examining officer to escort the consignment

(5) The exporter/customs agent will provide a copy of the G.D. for export bearing examination report and copy of mate receipt and bill of lading to the concerned Appraisalment group/section within fifteen days of clearance of the goods as per para-2 above with photocopy of examination report on the shipping bill duly authenticated by the Export Collectorate. These documents will be placed on relevant file of the Appraisalment group/section.

B. WHERE WAREHOUSED GOODS ARE TO BE RE- EXPORTED:--

(1) An application shall be submitted to the Collector of concerned appraisalment group/section along with the following documents:-

- (a) Importer's copy of G.D. for bond or duplicate copy of into bond bill of entry (original).
- (c) Manifested G.D. for ex-bond declaring the relevant Section 105 of the Customs Act, 1969 and SRO. 635(I)/2004, dated 22 .07.2004.
- (c) Import invoice and certificate from the concerned warehouse keeper to the effect that the subject goods are laying at warehouse.
- (d) Export invoice & packing list.
- (e). L/C at sight or advance payment receipt, alongwith E-Form; and G.D. for export.

(2) The concerned group/section shall process the G.D. and after formal approval of the Assistant/Deputy Collector to re-export the consignment, the approved G.D. for ex-bond & Export, shall be stamped "CLEARED FOR RE-EXPORT ONLY".

(3) After such approval, G.D. shall be forwarded to Cash Section to obtain free No. on it.

(4) The exporter/clearing agent shall present G.D. to Bond Section & the Principal Appraiser (Bonds) shall depute an examining officer to escort the consignment for re-export.

(5) The goods shall be examined as per declaration on G.D. for bond or into bond bill of entry and G.D. for export under the supervision of Assistant Deputy Collector (Export) and confirmed that the goods correspond to the description.

(6) Shipment shall be allowed only if all particulars of into bond bill of entry and G.D. for export are found in order and examination report on G.D. for export is duly signed by Assistant/Deputy Collector (Export).

(7) The exporter/clearing agent shall provide a copy of the G.D. for export bearing examination report and a copy of mate receipt to the concerned group/section as well as Bond Section after export of the goods but not later than fifteen days of removal of the goods from Bond along with attested photo copy of examination report on G.D. for export. These documents shall be placed on relevant file of the group Bond Section.

(8) This supersedes Standing Order No. 14/91 (Appraisement), dated 08.06.1991.

(AKHLAQ AHMAD KHATTAK)
SECRETARY /LAW & PROCEDURE)