

Government of Pakistan
(Revenue Division)
Federal Board of Revenue

Islamabad, the 13th June, 2009.

**NOTIFICATION
(CUSTOMS)**

S.R.O.499(I)/2009.- In exercise of the powers conferred by section 181 of the Customs Act, 1969 (IV of 1969), and in supersession of its Notification No. S.R.O. 487(I)/2007 dated 9th June, 2007, the Federal Board of Revenue is pleased to direct that no option shall be given to pay fine in lieu of confiscation in respect of the following goods or classes of goods, namely:-

- (a) smuggled goods falling under clause (s) of section 2 of the Customs Act, 1969 (IV of 1969);
- (b) lawfully registered conveyance including packages and containers found carrying smuggled goods in false cavities or being used exclusively or wholly for transportation of offending goods under clause (s) of section 2 of the Customs Act, 1969 (IV of 1969); or
- ^{5&6}*[(ba) lawfully registered conveyance including packages and containers, other than in clause (b), if seized and found carrying smuggled goods;".]*
- (c) goods imported in violation of section 15 of the Customs Act, 1969 (IV of 1969);
- (d) banned items, goods of Israeli origin and goods of Indian origin other than those importable from India in accordance with the Import Policy Order, for the time being in force; or
- (e) job lot and stock lot goods;
- (f) restricted and other items which are subject to procedural requirements under Import Policy Order, for the time being in force unless such condition and procedural requirements are fulfilled; or
- (g) commodities which are not importable in used or second-hand condition under the Import Policy Order, for the time being in force:

Provided that in respect of the following goods or classes of goods where an option is given to pay fine in lieu of confiscation, the quantum of fine in lieu of

confiscation in respect of offences specified in column (2) of the Table below shall be at a rate specified in column (3) of that Table and shall be over and above the customs-duties and other taxes and penalties imposed under the relevant law, namely:-

TABLE

S.No	Description	Redemption fine on customs value.
(1)	(2)	(3)
1. Offences related to misdeclaration of,-		
(a)	difference between ascertained and declared weight or quantity subject to the condition that the percentage difference is more than 5%.	20%
(b)	origin.	20%
(c)	physical description.	35%
(d)	value with difference of more than 30% in declared <u>viz</u> ; ascertained value determined on the basis of direct evidence after due process of adjudication.	35%
(e)	classification where ascertained PCT attracts higher rate of duty.	20%
(f)	claim of any concession or exemption under an S.R.O. or a notification whereby duty and taxes are evaded.	20%
(g)	units of measurement other than as specified in Pakistan Customs Tariff against the specific tariff heading where due to incorrect unit duty and taxes are evaded.	20%
2. Other offences related to,-		
(a)	offending goods imported in the bales of second hand clothing in violation of provisions of Imports and Exports (Control) Act, 1950 (XXXIX of 1950).	35%
(b)	baggage imported in commercial quantities by incoming passengers.	20%
(c)	old and used machinery parts or components imported by the industrial importers for their plants, if not importable in terms of relevant Import Policy Order, for the time being in force.	20%

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| ² [(d) old and used spare parts and accessories for use in second hand plant and machinery used in manufacturing of goods.] | 20%] |
| (e) auto-parts imported in used or second-hand condition ³ [excluding Front Cabin/half Cut HTV/LTV/Cars, with or without chassis number]. | 20% |
| (f) lawfully registered conveyance including packages and containers, not covered under clause (b), ⁵ [(ba)] of the preamble of this notification, found carrying offending goods under section 2(s) of the Customs Act, 1969 (IV of 1969). | ⁵ [40%] |

^{1&3}[Omitted]

⁵[**Explanation:-** For the purposes of sub clause (f), of S.No.2 of the Table, the value of the seized vehicle for payment of fine in lieu of confiscation, shall be determined by allowing a maximum of 50% of depreciation @ of 2% per month upto 24 months. Any further depreciation in value for the purposes of this sub-clause shall be in accordance with the provision of sub-rule (2A) of rule 58 of Customs Rules, 2001, after written approval of the relevant Collector of Customs.]

[C. No.10(17)L&P/05]

(Khalid Hussain Jamali)
Second Secretary (Law & Procedure)

Amending SROs

1. SRO 604(I)/2009 dated 27.06.2009.
2. SRO 794(I)/2011 dated 25.08.2011.
3. SRO 1214(I)/2015 dated 04.12.2015.
4. SRO 563(I)/2017 dated 01.07.2017.
5. SRO 1080(I)/2024 dated 20.08.2024.
6. SRO 1619(I)/2024 dated 03.10.2024.