

GOVERNMENT OF PAKISTAN
MINISTRY OF FINANCE, PLANNING AND DEVELOPMENT
(REVENUE DIVISION)

Islamabad, the 26th June, 2002.

NOTIFICATION
CUSTOMS

S.R.O.416 (I)/2002.- Federal Government if pleased to make order for grant of rewards to following category of persons:-

- (a) Persons giving information leading to the seizure of smuggled goods or goods in respect of which an attempt to smuggle them out or to smuggle them into the country has taken place;
- (b) Persons giving information leading to the detection of evasion of customs duty;
- (c) Officers and staff of the Customs Department or other anti-smuggling agencies who are actually involved in the operation of seizure of smuggled goods or goods in respect of which an attempt has been made to smuggle them into or out of the country;
- (d) Officers and staff of the Customs Department detecting cases of evasion of customs duty.

2. The following shall be the scale of rewards:-

VALUE OF THE GOODS SEIZED	AMOUNT OF REWARD
Rs. 20,000 or less	50% of the value of the goods.
More than Rs. 20,000 but not more than 5,00,000.	Rs. 10,000+25% of the value of the goods in excess of Rs. 20,000.
Over Rs. 5,00,000.	Rs. 1,30,000+10% of the value of the goods in excess of Rs. 5,00,000.

Provided that the scale of reward in the case of smuggled vehicle shall be 25% of the CIF value of the vehicle.

3. Out of the amount of reward admissible according to paragraph 2, the following shall be the distribution:-

- (i) Informer. 15% of the admissible reward.
- (ii) Staff and Officers of the Customs Department or other anti-smuggling agencies involved in seizure operations. 51.7% of the admissible reward.
- (iii) Common Pool for the welfare of the staff and officers of the Unit which carried out the seizure. 33.3% of the admissible reward.

4. Notwithstanding anything contained in paragraph 3 the reward to a serving officer shall not ordinarily exceed 2 years' salary in any one case.

5. Half of the admissible reward shall be paid immediately after seizure to the informer only [and in the case of smuggled vehicle, to the seizing staff).

6. Notwithstanding anything contained in the preceding paragraph, rewards shall be given at a fixed rate of Rs. 30 per bag in the case of seizure of wheat.

6A. Notwithstanding anything contained in the preceding paragraphs, reward equivalent to 10% of the sale proceeds of the confiscated goods seized by the Civil Armed Forces along Pakistan's Western Border shall be allowed.

7. The value of seized goods shall mean the C.I.F. value for import goods and F.O.B. value for export goods.

8. In the case of information leading to detection of evasion of customs duty, the same scale of rewards shall *mutatis mutandis* apply except that the value of the seized goods shall mean the amount of duties and other taxes which were being evaded. Likewise, the confiscation of property shall in this case mean the final disposition of the case involving recovery of duty and taxes being evaded.
9. (i) Officers set out in the Schedule to this order may sanction reward to the officers upto grade 19 or equivalent rank provided such officers actually participate in operation of seizure. These Officers may delegate powers to any officer subordinate to them within the limits prescribed in the order.
- (ii) In respect of officers of grade 20 and above where such officers have actually participated in the operation of seizure, reward shall be sanctioned by the Administrative Ministries/ Divisions/Departments concerned.
10. For the purpose of expenditure on the welfare of the unit, the relevant officer mentioned in the Schedule to this order shall constitute a Board of Trustees of which he shall be the Chairman and the expenditure incurred from the Common Pool may include the following items:-
- (a) Financial help for the education, health and marriage of the dependent children of the officers and staff of the Unit.
- (b) Improvement of the amenities for the officers and staff including recreational facilities.
- (c) Special rewards to the family of the officers and staff concerned, in cases of loss of life or injury to the anti-smuggling personnel.
11. Where there is no informer, the amount of admissible reward to him shall be credited to the Common Pool Fund.
12. The amount of fine and penalty shall not be taken into consideration for reward purposes.
13. Notwithstanding anything contained in these rules, the Central Board of Revenue may sanction special rewards to the officers and the members of the staff of the Customs Department, working in the Central Board of Revenue or any of the Departments or subordinate offices under its control, who render meritorious services. The expression 'meritorious services' shall include an outstanding performance in one or more of the following spheres, namely:-
- (a) making original contribution in any field relating to the Customs and displaying extraordinary devotion to duty;
- (b) exceeding budgetary targets through extraordinary planning and efforts; and
- (c) displaying exceptional overall results in the detection of evasion of duty and allied taxes, anti-smuggling operations or recovery of arrears.
14. The Ministry of Interior shall be the authority competent to sanction rewards to the personal of the anti-smuggling agencies under its control.
15. Notwithstanding anything contained in paragraphs 3 and 5, payment to informers, in excess detected by the anti-smuggling agencies under the control of the Ministry of Interior, shall be approved by the Ministry of Interior in consultation with the Head of the Department concerned.
16. A special reward of Rs. 5000/- (Rupees five thousand) per vehicle will be allowed to the person who supplies BONAFIDE information in writing leading to the seizure of Yellow Taxi cars for use other than public transport and breach of conditions as laid down by the Federal Government from time to time. The reward shall become payable upon seizure and proof of misuse of yellow taxi cabs. No further reward shall be admissible under any other provisions of this Notification. The officers set out in the schedule to this Notification may sanction the reward.

SCHEDULE

(Please see paragraph 9)

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| 1. | All Collectors of Customs; |
| 2. | All Collectors of Land Customs; |
| 3. | Director of Customs Intelligence and Investigation; |
| 4. | Director General, Rangers; |
| 5. | Director General, Coast Guards; |
| 6. | Inspector General, Frontier Constabulary; |

7. Commandant Frontier Constabulary;
 8. All Inspectors General of Police
 9. Chief, Vigilance Wing;
 10. Director General, F.I.A.,
 11. Central Board of Revenue;
 12. Ministry of Interior;
 13. Ministry of Defence;
 14. All Home Departments of the Provinces;
 15. Director General Vigilance Wing;
 16. Controller of Valuation;
 17. Director Inspection.
 18. Director-General of Customs Intelligence and Investigation.
 19. Director-General of Vigilance and Inspection.
 20. Director General, Maritime Security Agency.
 21. Director General Inspection & Internal Audit.
 22. Director Inspection & Internal Audit.
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1[17. This notification shall be effective from 15.06.2002.]

[C.No.7(6)/AS/2002.]

(Muhammad Wali Khan)
Additional Secretary

As amended:

1. Added vide S.R.O.____(1)/2002, dated 09.08.2002.