

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

Islamabad, the 7th June, 2003

**NOTIFICATION
(CUSTOMS)**

S.R.O.487(I)/2003.- In exercise of power conferred by section 219 of the Customs Act, 1969 (IV of 1969), the Central Board of Revenue is pleased to make the following rules, namely:-

THE TAKEOVER OF IMPORTED GOOD RULES, 2003

1. **Short title, commencement and application.-**(1) These rules may be called the Takeover of Imported Goods Rules, 2003.

(2) These rules shall come into force at once.
(3) These rules shall apply to the goods to be taken over by Customs in terms of section 25-A of Customs Act, 1969 (IV of 1969) if the customs value of such goods as declared in the bill of entry or goods declaration is understated as specified in the Table below:-

Table

| S.No. | Description of Goods | Range of understated Value |
|-------|-------------------------------------|----------------------------|
| 1 | 2 | 3 |
| 1. | Cosmetic and toiletries | ¹ [20% |
| 2. | Floor Covering and Sheets | 20% |
| 3. | Self-adhesive tape | 20% |
| 4. | Coated abrasive and bonded abrasive | 20% |
| 5. | Motorcycles | 20% |
| 6. | Auto-parts | 20% |
| 7. | Toilet Soap | 20% |
| 8. | Tyres | 20% |
| 9. | Polyester yarn | 20% |
| 10. | Fabrics | 20% |
| 11. | Tin plate | 20% |
| 12. | Airconditioners | 20% |
| 13. | Soda ash | 20%] |

2. **Definitions.-** In these rules –
 - (a) “Act” means the Customs Act, 1969 (IV of 1969); and
 - (b) “section” means a section of the Act.
3. **Procedure to take over the imported goods.-** In furtherance to the procedure provided under section 25A, the appropriate officer shall take following action in respect of the imported goods taken over under the aforesaid section, namely:-

- (a) after receipt of an offer of higher value as provided in clause (i) of sub-section (1) of section 25-A, the appropriate officer may entertain offers of further higher values in respect of such goods by other persons;
- (b) the finally accepted value of the offerer shall be deemed to be the customs value of the imported goods and the offerer shall be liable to pay duties and taxes and all other charges and dues related to the clearance of the goods from the port or warehouse on such value;
- (c) after receipt of the amounts stated in sub-section (2) of section 25-A and evidence of payment of charges in terms of sub-rule (2) of rule 5, the appropriate officer shall issue a delivery order annexed to these rules which shall be deemed to be a bill of entry or goods declaration filed under section 79 or 79A for all purposes:

Provided that, notwithstanding the date of the delivery order, the relevant date for determination of rate of duty shall be the date of manifestation of the bill of entry or filing of goods declaration as the case may be, under section 30 or 30A;

- (d) there shall be five copies of the delivery order which shall be distributed as follows:-
 - (i) the original copy shall be retained in the file after payment of duties and taxes;
 - (ii) the duplicate copy shall be retained at the port-gate or by the warehouse keeper for onwards transmission for manifest clearance or audit;
 - (iii) the third copy shall be given to the offerer for his record;
 - (iv) the fourth copy shall be sent to the Valuation Department; and
 - (v) the fifth copy shall be given to the importer; and
- (e) on presentation of the delivery order, duly issued by the appropriate officer, the custodian of the imported goods shall deliver the goods to the offerer;

4. Powers of the appropriate officer to remain unaffected.- Nothing in these rules shall in any way be construed to abridge or in any manner affect the powers of the appropriate officer under section 25A to proceed in respect of any goods or class or classes of goods.

[C.NO.4(4)S/Val/2001]

(ABDUL SATTAR AURA)
Secretary (Customs)

CUSTOMS COPY

ANNEX
[See rule 3(C)]
DELIVERY UNDER
SECTION 25(A)

DELIVERY ORDER

OF THE CUSTOMS ACT, 1969
BOND/WHARF, KARACHI
D.O. No. _____
Date _____

Offer letter submitted by M/s. _____ bearing No. _____ on _____

Approval of the offer approved on _____ File No. _____

Please allow to pass the following goods as all formalities have been completed N.I.C.No. _____

(i) Name / Address of Purchaser _____
N.T.N.No. _____ C.C.I.&E No. _____ Sales Tax Registration No. _____

PART _____

(ii) Name / Address of Importer _____
N.T.N.No. _____ C.C.I.&E No. _____ Sales Tax Registration No. _____

| I.G.M.NO. | INDEX | NAME OF VESSEL | ARRIVAL | MARKS | NO. OF PKG | DESCRIPTION OF GOODS | OFFER AMOUNT | REMARKS |
|-----------|-------|----------------|---------|-------|------------|----------------------|----------------------------------------------------------------------------------------------------|-----------------------------------------------|
| | | | | | | | (i) Pay order in the name of Importer amounting to Rs.... Pay order No..... | Customs duty Rs..... Sales Tax RS..... |
| | | | | | | | (ii) Pay order in the name of Collector (A) amounting to Rs..... Pay order No..... Date..... | Income Tax Rs..... Others Rs..... Total |
| | | | | | | | | |

NOTE: This delivery order is valid for Working days only. Certified that the whole of amount of Bid of the consignment covered by this delivery order has been realized.

In case if any amount is not realized due to calculation mistake or inadvertent error the same Shall stand recoverable under section 32 of the Customs Act,1969.

Signature of _____ Signature Offerer/Buyer
(Appraisalment - Group _____)

[C.No.4(4)/Val/2001]

(ABDUL SATTAR AORA)
Secretary(Customs)

As amended:

1. Substituted vide S.R.O.459(I)/2004, dated 12.06.2004