

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

Islamabad, the 18th June, 2001

**NOTIFICATION
(CUSTOMS)**

S.R.O. 450(I)/2001.-¹[In exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), section 50 of the Sales Tax Act, 1990, section 40 of the Federal Excise Act, 2005 and section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), the Federal Board of Revenue is pleased to make the following rules, namely:-]

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**²[CHAPTER XLV
PRELIMINARY**

1127. Procedure for customs clearance.-The following procedure shall be followed for the import, domestic sale and re-export of petroleum products by the consignee, namely:-

(a) procedure for import of petroleum products by consignee for storage in customs bonded facilities shall be as under:-

- (i) on arrival of the petroleum products at port, the consignee or his authorized customs agent shall file a goods declaration (GD) through the customs computerized system (WeBOC or PSW) for in-bonding (TB) or safe transportation (ST) thereof to private or public bonded warehouse, as the case may be. The consignee shall not be required to attach a financial instrument (FI) with the GD at the time of in-bonding or ST, as the case may be;
- (ii) samples of the imported petroleum product shall be drawn and referred to the Hydrocarbon Development Institute of Pakistan (HDIP) for testing, analysis and confirmation of the specifications in line with policy guidelines of sampling and testing of petroleum products, issued by the Federal Government and notified by OGRA. The Collector, where required after recording reasons, may get the testing and analysis of the imported product by any other approved government lab;
- (iii) The examination process shall be completed by the appropriate customs officer as per the procedure in vogue after duly verifying the quantity and specifications of the imported goods;
- (iv) thereafter, the assessing officer (AO) shall complete the assessment of the GD as per law for subsequent IB in a customs public or private bonded warehouse:

Provided the consignee has furnished adequate securities to the Customs as per rule 1128; and

- (v) The provisions of Chapter XI of Customs Act, 1969 and rules made thereunder shall remain applicable where no specific provision is provided in these rules.

¹ Existing preamble substituted and shall be deemed always to have been so substituted vide SRO 831(I)/2018 dated 2nd July, 2018. At the time of substitution was as under:-
“In exercise of the powers 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:--”

² Added vide SRO 568(I)/2024, dated 2nd April, 2024.

(b) sale of the petroleum products from the bond in the domestic market by the consignee shall be as under:-

- (i) the consignee shall be allowed to supply bonded petroleum products to local purchasers (refineries or OMCs) having prior online permission from OGRA for each consignment as per the applicable provisions of the Import Policy Order (IPO) and all other relevant regulations, guidelines, etc., contained in any other law for the time being in force;
- (ii) sale and purchase of petroleum products between the consignee and the Pakistani purchasers will be on a commercial basis without any liability on the part of the Federal Government;
- (iii) in order to sell the bonded goods to the local purchaser, the consignee shall file the GD for ex-bonding and shall also provide the details of local buyer therein. The consignee shall however attach financial instrument at the time of filing of the ex-bond GD. The consignee shall also submit NOC to assistant or deputy collector for change of ownership of goods stored in bonded warehouse in the form as set out in **Appendix-I**; and
- (iv) the consignee shall be responsible for payment of leviable duty and taxes as per law and shall also comply with applicable import policy conditions, restrictions and limitations; and

(c) re-export of the warehoused petroleum products by the consignee shall be as under:-

- (i) the consignee shall be allowed re-export of bonded petroleum products as per export procedure in vogue subject to fulfillment of conditions, restrictions and limitations as envisaged in the Export Policy Order and any other law in force;
- (ii) the consignee shall inform the OGRA and oil companies advisory council (OCAC) fifteen days in- advance prior to filing of GD for the export of the bonded petroleum products;
- (iii) in order to monitor the import, the domestic sale and re-export of the bonded products, the OGRA shall be provided the online visibility of bonded petroleum products stored by the consignee and the OMCs by the customs computerized system (WeBOC);
- (iv) the consignee or its authorized customs agent shall file the GDs for re-export against the relevant into-bond GDs through customs computerized system (WeBOC or PSW). The export shall be allowed without any requirement of FI;
- (v) samples shall be drawn from the storage tanks and forwarded to Hydrocarbon Development Institute of Pakistan (HDIP) Laboratories for analysis, in order to confirm that the goods stored in the warehouse are the same as per declaration in import GD. The Collector, for reasons to be recorded in writing, may get the analysis done by any other lab;
- (vi) at the time of re-export of the bonded products, the specifications shall be verified at the respective bonded warehouse in the light of GDs filed at the time of IB under the supervision of in-charge assistant or deputy collector of customs. After satisfying with the specifications of the product, the re-export goods declarations shall be processed and loading on vessel shall be allowed accordingly; and
- (vii) the verification report to the effect that the goods have been loaded on the vessel shall be fed into the system by the concerned collectorate of customs (exports).