

**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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.
**CHAPTER XV
WAREHOUSING**
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.

²[**363F. Exemption from warehouse surcharge and development surcharge.**-(1) In terms of SRO 822(1)/91 dated 20th August 1991, POL products as stores and provisions for use on board a conveyance are exempt from additional customs duty leviable as surcharge under section 10 of the Finance Act, 1991 (XII of 1991).

(2) In terms of SRO 369W/2002 dated 15th June 2002, POL products as stores and provisions for use on board a conveyance are exempt from special customs duty leviable as Export Development Surcharge under section 11 of the Finance Act, 1991 (XII of 1991).]

APPENDIX-I

³[see rule 343(1)(f)]

**GOVERNMENT OF PAKISTAN
COLLECTORATE OF CUSTOMS
APPLICATION FORM FOR LICENSE OF A WAREHOUSE**

I/We intend to operate a private bonded warehouse / public bonded warehouse / common bonded warehouse / manufacturing bonded warehouse (strike out the irrelevant) in the name and style of _____. It is requested that a license for _____ bonded warehouse may be granted to me /us.

A. GENERAL INFORMATION.

1. Name of the warehouse_____
2. Address:_____
3. N.T.N._____
4. Sales Tax Registration No (if required) _____
5. Status of Business: Sole Proprietorship, Partnership, Company. **(Tick the relevant).**
6. Telephone, Fax and E-mail_____
7. Name of the directors with NTN & NIC No. _____

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 Inserted vide SRO 1055(I)/2021 dated 16th August, 2021.

³ Substituted for the words “[see rule 344(1)(f)]” vide SRO 994(I)/2019 dated 4th September, 2019.

- | | | | |
|------|---|-----|--|
| i. | Name _____
N.T.N. _____
NIC No. _____ | ii. | Name _____
NTN _____
NIC No. _____ |
| iii. | Name _____
N.T.N. _____
NIC No. _____ | xi. | Name _____
NTN _____
NIC No. _____ |

8. Maximum face value of the dutiable goods to be stored / manufactured in the proposed warehouse.

9. Please give the following information, if applicable, and write "Not Applicable", if otherwise.

- | | | |
|------|--|-------|
| i | Maximum value of the imported goods / input goods: | _____ |
| ii | Total storage area for imported goods / input goods: | _____ |
| iii | Nature, type and value of goods to be imported: | _____ |
| iv | Nature, type and value of local sales taxable goods. | _____ |
| v. | Nature, type and value of local excisable goods. | _____ |
| vi | Nature, type and value of goods to be manufactured: | _____ |
| vii | Total value of goods exported in the last two financial years. | _____ |
| viii | What other business the applicant is engaged in, give detail of sister concern, if any.

_____ | |
| ix | Whether the applicant has ever availed the facility of any kind of bonded warehouse, if so give details:

_____ | |
| x. | Whether the license of the applicant ever revoked or the licensee ever penalized under any provisions of the Acts.

_____ | |
| xi | Whether the goods intended to be manufactured in the warehouse fall within any category of Textile quotas, if so please indicate the category (description & number) along with country:

_____ | |
| xii | Please indicate the banks/branches of banks with which the business will be carried in connection with the proposed warehouse.

_____ | |

B. UNDERTAKING.

1 I / We hereby declare that the information furnished by me/us is true to the best of my/our knowledge and belief.

2. I/We would agree to abide by any and specific conditions as may be laid down from time to time.
3. I/We also agree to abide by any and specific conditions as may be laid down from time to time.
4. I/We also agree to inform the Collector or any Officer authorized in this behalf, of any change in the information provided in this application.
5. I/We have enclosed all documents required under sub-rule (1) of rule 2.

Date: _____

Signature of the Applicant _____

Diary No. _____ Date: _____

C. REMARKS OF BOND OFFICER

Signature: _____ Name: _____

Date: _____

D. REMARKS OF ASSISTANT COLLECTOR OF CUSTOMS (BOND)

Signature: _____ Name: _____

E. ORDERS OF COLLECTOR ⁴[/Regulatory Authority]: _____

Signature: _____ Date: _____

Name: _____

F. DATE OF ISSUE:

Date of Expiry

G. REVALIDATED FOR 3 YEARS.

FIRST
REVALIDATION

SECOND
REVALIDATION

THIRD
REVALIDATION.

Date _____

Date _____

Date _____

Signature: _____

Signature: _____

Signature: _____

APPENDIX-II

⁵[see rule 343(1)(f)]

**GOVERNMENT OF PAKISTAN
COLLECTORATE OF CUSTOMS**

BOND

I/we M/s. _____, jointly and severally bound to the President of

⁴ Inserted vide SRO 994(I)/2019 dated 4th September, 2019.

⁵ Substituted for the words "[see rule 344(1)(f)]" vide SRO 994(I)/2019 dated 4th September, 2019.

Pakistan in the sum equal to the Rs. (Rupees _____ only) to be paid to the President of Pakistan for which we jointly and severally bind ourselves and our legal representatives.

The conditions of this bond are that:-

If M/s. _____, or their legal representatives shall observe all the provisions of the Acts, and the rules in respect of such goods to be observed by the owner of the warehouse goods and by persons obtaining permission to warehouse goods under the provisions thereof.

And if the said M/s. _____ or their legal representatives shall pay to the appropriate officer of Customs at the Custom House, _____ all dues, rent, surcharge or other lawful charges on the goods, which shall be demanded on the said goods or on account of penalties incurred in respect of them, within the prescribed period or within such further time as the Central Board of Revenue or the Collector may allow in this behalf together with surcharges on every such sum at the discretion of the appropriate officer.

And that the establishment charges, if payable under the rules, for the year will be deposited in advance at the time of renewal and will be subjected to review by the Collector from time to time.

And that the amount demanded as a result of short recoveries discovered by the audit at a later stage will be deposited on receipt of notice thereof. And if within the terms so fixed or allowed, the said goods or any portion thereof having being removed from the said warehouse for the home consumption or re-exportation by sea, land or air, the full amount of all duties and taxes, warehouse dues, rent or other lawful charges, penalties and surcharges demandable as aforesaid shall be first paid on the whole of the said goods. This obligation shall be void.

Otherwise on breach or failure in the performance of any part of this condition the same shall be in full force.

Signature and Seal: _____

Name: _____

NIC No.: _____

NTN: _____

Witnesses.

1. _____

2. _____

APPENDIX-III
[See rule 352 & 356(2)]

**GOVERNMENT OF PAKISTAN
COLLECTORATE OF CUSTOMS
ANALYSIS CERTIFICATE**

No. _____ Date _____

1. Name and address of the warehouse/manufacturer-cum-exporter.
2. Sales Tax Registration No.
3. Detailed specifications of the finished goods to be manufactured
- ⁶[4. Details of the input goods to be used for the manufacture of the finished goods

⁶ Substituted for item 4 vide SRO 601(I)/2010 dated 28th June, 2010

S. No.	Input Goods	Per unit requirement	Wastage	Rate of duty	Per Unit Requirement
(i)					
(ii)					
(iii)					
(iv)					
(v)					
(vi)					
(vii)					
(viii)					
(ix)					
(x)					

⁷[***]

6. ***

7. ***

8. ***]

Prepared by:
Signature and seal

Countersigned by:
Signature and seal

⁸**[APPENDIX-IV]**
[see rule 352 (2)]

GOVERNMENT OF PAKISTAN
MODEL CUSTOMS COLLECTORATE CUSTOM HOUSE, _____

ITEM-WISE RECORD/RETURN OF INPUT GOODS PROCURED, MANUFACTURED AND EXPORTED

.....

.....

..... NUMBER _____

..... TAX REGISTRATION NUMBER _____

Part-I Movement in Input Goods in Bonded Warehouse(item-wise)	
RECEIPT	ISSUED

⁷ Item 5, 6, 7 and 8 were omitted vide SRO 601(I)/2010 dated 28th June, 2010

⁸ Substituted for Appendix-IV vide SRO 601(I)/2010 dated 28th June, 2010

1	Ate
2	Info Bond No. and date
3	B/E No. / Import GD No. / AR-3 No. / ST Invoice No. / Purchase Receipt No.
4	Import value of each item
5	Rate of duty / sales tax / other levy on each item
6	Total duties / taxes etc involved
7	Country of origin / Federal Excise License No. / Sales Tax Registration No. / Name of warehouse from whom received Quantity of each item received
8	Quantity of each item received from vendor Reference of import GD No. for goods removed for Manufacturing Quantity removed for manufacturing of finished goods
9	Quantity removed for home consumption Quantity removed for vendor
10	Reference of import GD No. for goods removed for manufacturing
11	Quantity removed for manufacturing finished goods
12	Quantity removed for home consumption
13	Quantity removed for vendor
14	Closing balance in store

Part-II Movement in Production department for Input Goods									
Date	Document Reference No.	Quantity Received from Bonded Warehouse	Description of goods manufactured	Quantity of Input goods consumed in		Closing balance	Quantity of output goods manufactured		
				Finished goods	Factory rejects		Finishing goods	Factory rejects	Wastage
15	16	17	18	19	20	21	22	23	24

Part-III Movement in Finished Goods manufactured								
Date	Quantity of input goods involved	Reference of respective GD No. of that input imports	Accumulated quantity consumed of that import GD	Quantity of goods manufactured (output)	Quantity of finished goods exported	Value of finished goods exported	Bill of Export No. & date	Closing balance
25	26	27	28	29	30	31	32	33

Part-IV Movement in Factory Rejects

Date	Quantity of input goods involved	Reference of respective GD No. of that input imports	Accumulated quantity consumed of that import GD	Quantity of factory rejects manufactured	Quantity of factory rejects sold in domestic market	Reference of import GD No. / ST Invoice No. for removal of factory rejects	Closing balance
(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)

Part-V Movement in Wastage				
Date	Quantity of wastage manufactured	Quantity of wastage sold in domestic market	Reference of import GD No. / Sales Tax Invoice No. for removal of wastage with date	Closing balance
(42)	(43)	(44)	(45)	(46)

SIGNATURE _____

NAME AND DESIGNATION _____

N.I.C. NO. _____

Verified by the Customs Officer Incharge of the Bond

Signature _____

Official rubber stamp with Name and Designation _____]

APPENDIX-V

GOVERNMENT OF PAKISTAN COLLECTORATE OF CUSTOMS _____

APPLICATION FOR TRANSFER OF GOODS FROM A WAREHOUSE TO ANOTHER WAREHOUSE/VENDOR/MANUFACTURER/-CUM-EXPORTER

To,

The Collector, ⁹[/Regulatory Authority]
Collectorate of Customs,
Custom House, _____

I/We, M/s. _____ intend to transfer the following goods from _____

(Name, address & license No. of the warehouse)

for the purpose of _____

Description	B/E/AR-3/ Sales Tax invoice/ purchase receipt No. & date.	Quantity	Value in Rs.	Total value (per unit)	Duty & taxes rate (item-wise)	Total duty & taxes involved.	Indemnity Bond No. & date.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Nature of further processing, if required.	Date on which transfer is required.	Date on which transferred goods will be retrieved/ exported.	Extent of value addition, if any.
--	-------------------------------------	--	-----------------------------------

(9)	(10)	(11)	(12)
Signatures with date _____	Signatures with date _____		
Name & Designation _____	Name & Designation _____		
of Consignor _____	of Consignor _____		

APPENDIX-VI

[See rule 354(2), 354(3) and 356(7)]

GOVERNMENT OF PAKISTAN COLLECTORATE OF CUSTOMS _____

RECORD OF GOODS ISSUED FROM A WAREHOUSE AND RECEIVED BY SMALL AND MEDIUM ENTERPRISES'S/DIRECT & INDIRECT EXPORTER / MANUFACTURER-CUM-EXPORTER / VENDOR

Name of the warehouse _____ License No. _____

Input goods issued from a warehouse.					Input goods received by SME/indirect exporter / manufacturer-cum-Exporter/vendor				
Opening as on 1st day of the month	B/E No. and date	IGM No.	Item-wise quantity	Items wise value	Assessed Duty on Each item	Quantity of each item	Value of each item	Duty and Taxes involved.	Balance as on the last day of month
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

First and third copy: for Small and Medium Enterprises or exporter. Second copy: for Collectorate of Customs. Fourth copy: for the licensee of warehouse	Signature of Licensee Name _____
	Signature of Small and Medium enterprises/exporter _____
	Name of Small and Medium Enterprises/exporter _____
	Name and signature of Customs Officer in charge of the warehouse _____
	Date _____

APPENDIX-VII

GOVERNMENT OF PAKISTAN COLLECTORATE OF CUSTOMS, _____

ON APPROPRIATE STAMPED NON-JUDICIAL PAPER INDEMNITY BOND.

_____ This deed of indemnity is made on the _____ day of _____ 20 _____ between M/s. _____ who have registered office at _____ (hereinafter called the licensee which means and includes their successors, administrators, executors and assignees) of the one part, and President of Pakistan through the Collector of Customs _____ (hereinafter called " the Collector ") of the other part:

Whereas, the Collector has allowed us to remove goods in bond, we shall pay on demand all duties, taxes, repayment, rebates and refunds, not levied or paid under the rules, on the procurement of warehoused goods which are not accounted to the satisfaction of the Collector and to pay any penalties imposed by the Collector /adjudicating officer for violation of these rules or the Acts;

NOW, THESE PRESENT WITNESS that in pursuance of this BOND the licensee M/s. _____ hereby agree to indemnify the said Collector for loss of revenue to the extent of Rs. _____ (Rupees _____) and also against costs and expenses which may be incurred by the Collector in recovery of the above amount of revenue.

It is further, agreed that the above amount may be recovered as an arrears of land revenue under sub-section (2) of section 202 of the Customs Act, 1969 (IV of 1969), if the licensee fails to abide by any condition laid down in the Customs Rules, 2001;

IN WITNESS WHEREOF the parties hereto have put their respective hands and seals on the day above written.

(1) M/s. _____
(Address)

(2) _____
(Name and permanent address)

for and on behalf of the President

WITNESSES

1. _____
(Signature, name, designation, full address and N.I.C.No)

2. _____
(Signature, name, designation, full address and N.I.C.No)

- Note.** (1) The witnesses should be government servants in BPS-16 or above, or Oath Commissioner, Notary Public or an Officer of a Scheduled Bank
- (2) This bond should be based upon proper collateral security in the shape of NIT units, Defence Saving Certificates, Khas Deposit Certificates, Bearer Bonds and such other securities which banks generally accept for extending credit.

APPENDIX-VIII

¹⁰[See rule 357(2)]

GOVERNMENT OF PAKISTAN
COLLECTORATE OF CUSTOMS, _____

APPLICATION FOR RE-EXPORT OF IMPORTED GOODS IN THEIR ORIGINAL AND UNPROCESSED FORM

The Collector, ¹¹[or Regulatory Authority]
Collectorate of Customs,
_____,

I/We, M/s. _____ licensee vide license type _____ and No. _____ dated _____ intend to re-export the imported warehoused goods in their original and unprocessed form under ¹²[rule 357(2)] of this chapter.

The details are given below: -

- (1) Description of goods
- (2) Quantity of goods to be re-exported
- (3) Value of goods to be re-exported

¹⁰ Substituted for the word "[See rule 358(2)]" vide SRO 994(I)/2019 dated 4th September, 2019.

¹¹ Added vide SRO 994(I)/2019 dated 4th September, 2019.

¹² Substituted for the word "[See rule 358(2)]" vide SRO 994(I)/2019 dated 4th September, 2019.

- (4) Period of retention for the said goods
- (5) DETAILS OF IMPORTS
 - (i) When the goods were imported.
(give date, B.E. No. and IGM No.).
 - (ii) How much (specify the quantity)
of goods as 5(i) above were utilized/ex-bonded.

UNDERTAKING:

- 1. I/We hereby declare that the information furnished by me/us is true to the best of my/our knowledge and belief.
- 2. I/We would produce further documentary evidence in support thereof if and when called for.
- 3. I/We also agree to abide by any such specific conditions as may be laid down from time to time.
- 4. I/We also agree to inform the Collector or any officer authorized in this behalf of any change in the information provided in the application.

Date _____
Signature of applicant