

SECTION (CLAUSE)	THE CUSTOMS ACT, 1969
2 (aaa)	The proposed amendment seeks to segregate Customs Appellate Tribunal as Income Tax Appellate Tribunal has been redesignated as Appellate Tribunal Inland Revenue and jurisdiction to hear appeals relating to Sales Tax and Federal Excise has been transferred to it.
2 (s)(ii)	The proposed amendment seeks to enhance the limit of value of gold or silver or platinum or palladium or radium or precious stones, etc. Now the manufacturers would be allowed to bring into or take out of the country the said goods up to the value of Rs. 150,000. This would facilitate the bonafide manufacturers of the said goods in Pakistan.
25 (15)(b)	The proposed substitution seeks to empower FBR to impose regulatory duty on export of goods.
25A (4)	The insertion of new sub-section seeks to clarify that the customs value of imported or exported goods when determined through notification shall not change unless the same is revised or superseded or rescinded by the competent authority.
25D	The proposed substitution seeks to clarify that in case fixation of value of imported or exported goods by the Director Valuation or Collector of Customs, can be challenged through review application to be filed with the Director General Valuation within 30 days of the said fixation. In such cases, however, any proceedings pending before any court, authority or tribunal shall forthwith abate.
27A	The proposed substitution seeks to restrict the permission for mutilation or scrapping, on the owners' request, certain goods imported with scrap consignments in serviceable condition. Such goods shall be chargeable to duty as if the goods had been imported in the mutilated form or as scrap.
32 (5)(e)	The proposed insertion of new clause seeks to curb the tendency of misdeclaration and deliberate wrong self-assessment leading to less payment of revenue through computerized clearance system.

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32A (1)(c)	The proposed amendment seeks to curb the tendency of deliberate wrong self-assessment on the part of unscrupulous importers.
79 (1)	The proposed substitution of the first proviso seeks to restrict the facility of filing goods declaration after examining the goods by the importer only in case of used goods. Such permission would be granted by the Additional Collector.
81 (2)	The proposed amendment seeks to reduce the time limit for finalization of provisional assessment from 6 months to 3 months.
Second Proviso	The proposed new proviso seeks to clarify that any period during which the proceedings are adjourned on account of a stay order or for want of clarification from FBR or the time taken by the importer shall be excluded for computation of the said period.
81 (5)	The proposed new clause seeks to streamline procedure for adjustment, refund or recovery of amount secured at the time of provisional assessment.
156 (1)	The proposed amendments in clauses (1) and (64) seek to enhance the penalty for violation of section 128 and 129 and would create a deterrent to smuggling through transit trade.
194 (1)	The proposed amendment seeks to segregate Customs Appellate Tribunal as Income Tax Appellate Tribunal has been redesignated as Appellate Tribunal Inland Revenue and jurisdiction to hear appeals relating to Sales Tax and Federal Excise has been transferred to it.
194A (1)(e)	The proposed insertion of new clause seeks to empower a Special Bench of Appellate Tribunal consisting of one Technical Member and one Judicial Member to hear appeals against order passed by the Director General Customs Valuation.
The First Schedule	Duties on a number of imported goods, are proposed to be rationalized, as follows:

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Item	Existing duty	Proposed duty
Glucose and glucose syrup with less than 20% fructose	25%	20%
Glucose and glucose syrup with 20 to 50% fructose	15%	20%
Other fructose and fructose syrup having more than 50% fructose	15%	20%
Ceramic colours	0%	5%
Others (colours)	10%	5%
Shoe adhesives	10%	15%
Others (shoe adhesives)	10%	15%

Duty on a number of imported goods, including the following, is proposed to be reduced:

Item	Existing duty	Proposed duty
Photographic plates for x-ray	5%	0
Silk yarn (other than yarn spun from silk waste) not put up for retail sale	5%	0
Motor vehicle		
- fully dedicated CNG buses (CBU)	15%	0
- fully dedicated LPG buses (CBU)	20%	0
OGRA approved LPG dispenser	10%	5%
Milk filters	25%	0
Road sweeping lorries	30%	5%
Solar charger for electronic device	20%	5%
Wind water pump	20%	5%