

SECTION	PRESENT POSITION AS ON 30 TH JUNE, 2010	PROPOSED AMENDMENT THROUGH FINANCE BILL, 2010
2(s), (ii)	<p>“smuggle”</p> <p>The monetary limit of manufacturers of gold, silver and platinum or precious stones bringing into Pakistan was Rs. 50,000</p>	<p><i>Now this limit has been increased upto Rs. 150,000, keeping under consideration the increase in rate of exchange of US\$ vis-à-vis PKR.</i></p>
25A	<p><i>Non-existent</i></p>	<p><i>The Custom value determined u/s. 25A shall be applicable until and unless revised or rescinded by the competent authority.</i></p>
25D	<p>Review of the value determined.-</p> <p>Where the customs value has been determined by the Collector of Customs or Director of Valuation or any other authority competent to do so, a review application shall lie before Director-General of Valuation and any proceeding pending before any court, authority or tribunal shall forthwith abate.</p>	<p><i>The Section has been substituted as under:</i></p> <p>Where the customs value has been determined, under section 25A, by the Collector of Customs or Director of Valuation, a review application shall be filed before Director General of Valuation, within thirty days from the date of determination of customs value, and any proceeding pending before any court, authority or tribunal shall forthwith abate;</p>

<p style="text-align: center;">27A</p>	<p>Allowing denaturing or mutilation of goods.-</p> <p>At the request of the owner, to be made before the filing of goods declaration, the denaturing or mutilation or scrapping of imported goods, which are ordinarily used for more than one purpose, may be allowed, as prescribed by rules so as to render them unfit for one or more such purposes and where any goods are so denatured or mutilated or scrapped they shall be chargeable to duty at such rate as may be applicable if the goods had been imported in the denatured or mutilated form or as scrap.</p>	<p><i>The Section has been substituted as under:</i></p> <p>The mutilation or scrapping of certain goods, as are notified by the Board, may be allowed, as prescribed under the rules, on the request of the owner and where such goods are so mutilated or scrapped they shall be chargeable to duty at such rates as may be applicable if the goods had been imported in the mutilated form or as scrap;</p>
<p style="text-align: center;">32(5)(e)</p>	<p><i>Non-existent</i></p>	<p>In case of clearance of goods through Customs computerized system on self assessment or electronic assessment, the date of detection on post clearance audit.</p>
<p style="text-align: center;">32A(c)</p>	<p>Untrue information declared in goods declaration filed electronically was limited to description, quantity, quality, origin and value of goods.</p>	<p><i>Now through this amendment the untrue information will also cover the cases where the payment of revenue through self assessment has been made.</i></p>

<p style="text-align: center;">79(1)</p>	<p>Declaration and assessment for home consumption or warehousing.</p> <p>Provided that if, before filing a goods declaration, the owner makes a request to an officer of customs not below the rank of an Assistant Collector that he is unable, for want of full information, to make a correct and complete declaration of the goods, then such officer, subject to such conditions as he may deem fit, may permit the owner to examine the goods and thereafter make entry of such goods by filing a goods declaration after having assessed and paid his liabilities of duties, taxes and other charges:</p>	<p><i>The first proviso of Section has been substituted as under:</i></p> <p>Provided that if, in case of used goods, before filing of goods declaration, the owner makes a request to an officer of customs not below the rank of an Additional Collector that he is unable, for want of full information, to make a correct and complete declaration of the goods, then such officer subject to such conditions as he may deem fit, may permit the owner to examine the goods and thereafter make entry of such goods by filing a goods declaration after having assessed and paid his liabilities of duties, taxes and other charges:</p>
<p style="text-align: center;">81(2)</p>	<p>The time limit for provisional determination of duty and taxes is six months.</p>	<p><i>The time limit of six months for provisional determining has been reduced to 3 months.</i></p> <p><i>By inserting new proviso, the proceedings are adjourned on account of stay order or want of clarification from the board or the time taken through adjournment by the importer shall be excluded for the computation of this period.</i></p>

		<p><i>On completion of final determination the appropriate officer shall issue order for adjustment, refund or recovery of amount as the case maybe.</i></p>
156	<p>(1) Any person contravenes any provision of the Act or the Rules made there-under for which no express penalty has been provided, such person shall be liable to penalty not exceeding Rs. 25,000/-.</p> <p>(64) If any person contravenes any Rule or condition relatable to Section 128 or 129, such person shall be liable to penalty Rs. 25,000/-</p>	<p><i>The rate of the penalty has been increased from Rs. 25,000/- to Rs. 50,000/-.</i></p> <p><i>The rate of the penalty has been increased from Rs. 25,000/- to twice of the value of goods.</i></p>
194-A(e)	<p>Non-existent</p>	<p>A review order passed by the Director General Customs valuation u/s. 25D, provided that appeal under this clause is heard by special bench consisting of one technical member and one judicial member.</p>