

## Pakistan Customs Laws

Government of Pakistan  
(Revenue Division)  
Central Board of Revenue  
\*\*\*\*

Islamabad, the 28<sup>th</sup> June, 2006.

### NOTIFICATION (CUSTOMS)

**SRO 666 (I)/2006.**- In exercise of 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:-

1. **Short title and application.**— (1) These rules may be called the Baggage Rules, 2006.  
(2) These rules shall apply to the baggage of passengers arriving in or departing from Pakistan and shall take effect from the 1st day of July, 2006.
2. **Definitions.**— In these Rules, unless there is anything repugnant in the subject or context.-
  - (a) "allowance" means duty free or dutiable allowance admissible to a passenger under these rules;
  - (b) "baggage" means personal wearing apparel and other personal, professional and household effects of a passenger;
  - (c) "commercial quantity" means a quantity of goods imported *prima facie* for trading or pecuniary gain and not for personal use or gift;
  - (d) "transfer of residence" means return of Pakistani nationals after stay abroad for a period of two years or more. It also includes the transfer of residence by a foreign national coming to Pakistan for a period of not less than two years; and
  - (e) "Pakistani national" <sup>1</sup>[includes] a citizen of Pakistan residing abroad and includes a Pakistani having dual nationality and a foreign national holding Pakistani origin card.

<sup>6</sup> [3. **Allowances for Pakistani nationals not availing transfer of residence.**— The following shall be various allowances for the Pakistani nationals not availing transfer of residence, namely:-

A.— **Items of personal use allowed duty-free on any visit:-**

- (i) personal wearing apparel and clothing accessories;
- (ii) one laptop computer; and
- (iii) any other item except mobile phone, the following allowances shall be admissible:-

S.No.	Stay abroad	Value of duty free allowance
(1)	(2)	(3)
(i)	upto thirty days	upto four hundred US Dollars (USD 400)
(ii)	between thirty to sixty days	upto eight hundred US Dollars (USD 800)
(iii)	more than sixty days	upto twelve hundred US Dollars (USD 1200)

B.— **Purchases from a Duty Free Shop: —**

Duty free allowances of the aggregate value upto one thousand US dollars in case the goods are purchased from one of the duty free shops in Pakistan within sixty days of

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the arrival, and provided that the stay abroad of the passenger is more than sixty days.

### 4. Allowances for Pakistani nationals availing transfer of residence. —

#### A.—Duty Free Allowances: —

- (i) personal household goods generally used by a family.
- (ii) second hand or used professional equipment in use of a registered Pakistani practitioner during stay abroad, having proof of registration in the country abroad and duly recognized by the concerned regulatory authority or association:

Provided that an inspection certificate from an internationally recognized inspection agency in the exporting countries to the effect that such equipment is free from bacteria and other material injurious to human health, is furnished at the time of import of the equipment.;

- (iii) any other item (excluding mobile phones) of the value not exceeding fifteen hundred US dollars; and
- (iv) weapon of non-prohibited bore for the personnel of armed forces, customs, police or any other law enforcement agency.

#### B.—Purchases from a Duty Free Shop: —

Duty free allowances of the aggregate value upto fifteen hundred US dollars in case the goods are purchased from one of the duty free shops in Pakistan within sixty days of the arrival.]

<sup>4</sup>[4A. **Special baggage allowances for taxpayer privileges and Honour Card holders.**- In addition to the allowances allowed under rule 3A, the duty free allowances of the aggregate value of five thousand US dollars shall be admissible to a Pakistani national holding Taxpayer Privileges and Honour Card (TPHC) once in a calendar year. The duty free allowances can also be utilized for the unaccompanied baggage including items mentioned at serial number (viii) in rules 3B or any purchase from one of the duty free shops. However, the duty free allowance under this rule shall not be utilized for import of vehicles. Record of utilization of duty free allowance shall be maintained electronically.]

**5. Special allowances for Foreign Exchange Remittance Card holders.**— In addition to the allowances hereinbefore provided, the duty credit as specified in the Table below shall be admissible to a Pakistani national holding Foreign Exchange Remittance Card (FERC) once in a calendar year. The duty credit can also be utilized for the unaccompanied baggage <sup>3</sup>[including items mentioned in serial number. (viii) in rule 3B] or any purchase from one of the duty free shops. The duty credit under this scheme shall not be utilizable on import of vehicles. Utilization of duty credit shall be endorsed by the customs on the passport of an FERC holder in the form as setout in Appendix-A.

L<sup>6</sup> [TABLE

(1)	(2)	(3)	(4)
S.NO.	TYPE OF FERC	AMOUNT REMITTED THROUGH NORMAL BANKING CHANNEL (in US \$ or equivalent foreign currency)	DUTY CREDIT IN PAKISTANI RUPEES

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1.	Silver	2500 or more	20,000
2.	Silver Plus	5000 or more	40,000
3.	Golden	10,000 or more	60,000
4.	Golden Plus	25,000 or more	100,000
5.	Platinum	50,000 or more	200,000

**6. Allowances for foreign nationals and tourists.**— The following allowances shall be admissible to foreign national and tourist, namely:—

- (i) personal wearing apparel and clothing accessories; and
- (ii) any other item (excluding mobile phones) of the value not exceeding eight hundred US dollars.]

**7. Unaccompanied baggage.**— In case of unaccompanied baggage, the passengers shall file a baggage declaration on the form as set out in Appendix B.

**7A. Customs Declaration for passenger.**— In case of accompanied baggage, the passengers at the time of arrival or departure, shall file a customs declaration form as set out in Appendix-C.

<sup>7&8f</sup>(2) Any person travelling abroad (except to Afghanistan) is allowed to take out of Pakistan US Dollars or equivalent thereof in other foreign currencies as per the limits give in Table 'A' below:-

**Table A**

Age Groups of Person	Maximum Limit as per person Per Visit in US\$ (or equivalent in other foreign currencies)	Annual Limit per person in US\$ (or equivalent in other foreign currencies)
18 years & above Adults)	5,000	30,000
Below 18 years (Minors)	2,500	15,00

Foreign currency cash limits for passengers travelling to Afghanistan will be as per following Table 'B':-

**Table-B**

Maximum limit per person Per Visit (US\$ or equivalent in other foreign currencies)	Annual Limit per person (US\$ or equivalent in other foreign currencies)
1,000	6,000

(3) The annual limits for outbound passengers for the respective countries will be as per Tables 'A' and 'B' for a calendar year starting from the year 2023. However, for calendar year 2022, the existing annual limits is vogue before the issuance of this notification will continue to be effective till December 31, 2022.

(4) Any person taking foreign currency or any other prohibited or restricted item out of Pakistan shall file a declaration in the Form as set out in **Appendix-C**, before or at the time of departure, electronically in the WeBOC or pass track or manually at the airport.

(5) The incoming passenger when in possession of foreign currency exceeding US \$ 10,000 or equivalent, or any other prohibited or restricted item, shall also file a declaration in the Form as set out in **Appendix-C.**

**8. Admissibility of allowances in case of husband and wife.**— In case the husband and wife are travelling together, the admissibility of allowances under paragraph A of rule 4 may be clubbed together or considered separately, as is convenient to them.

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**9. Exemption to the baggage of Pakistani Nationals who die abroad.**— Personal and household goods imported by the next-of-the kin of the deceased shall be exempt from the whole of customs-duty and taxes.

**10. Temporary release.**— (1) An officer of Customs not below the rank of Superintendent may allow temporary release of any personal and professional tools, equipments, computers, cameras, video camera fitted with VCR or a video camera and VCR without payment of customs-duties by making an endorsement to that effect of serial number, or other identifications on the passport of foreigners or against a bank guarantee for export within thirty days or return of the tourist whichever is earlier.

(2) The items released under sub-rule (1) shall not be sold in Pakistan and the tourist shall take such items out of Pakistan with him personally or may export the same on or before his departure from Pakistan.

**11. Baggage of the outgoing passengers.**— All outgoing passengers shall be allowed to export their personal baggage and household goods, and any other goods provided their export is not prohibited or restricted under the Customs Act, 1969 (IV of 1969) and Imports and Exports (Control) Act, 1950 (XXXIX of 1950) or any other law for the time being in force.

**12. Re-import of baggage.**— Goods otherwise liable to customs-duty and taxes shall, upon return of the passenger, be importable free of customs-duty and taxes, if the same are taken out of Pakistan against export certificate or endorsement on passport specifying exact description and distinguishable marks thereof certified by the Assistant Collector of Customs at the time of passenger's departure from Pakistan.

**13. Condonations.**— (1) If a family has not availed concession under transfer of residence during the last two years, the short visits to Pakistan up to a period of two months may be condoned by the Assistant Collector of Customs. If the total period of short visits exceeds two months, the Additional Collector of Customs may condone the same on sufficient justification given by the family upto a total period of four months.

(2) If a family returns to Pakistan for acquiring permanent residence after a stay abroad of less than two years, due to privilege leave or for reasons beyond control, such as exigencies of service, earlier recall by employer, ill health or bereavement, and that he or she has not earlier availed any concession under these rules during the last two years, a period of two months short stay may be condoned by an officer of customs not below the rank of an Assistant Collector. If the total period of short stay exceeds two months, the Additional Collector of Customs may condone the same on sufficient justification given by the Pakistani national upto a total period of four months.

(3) Late arrival of unaccompanied baggage for a maximum period of sixty days may be condoned by an officer of customs not below the rank of an Assistant Collector of Customs, provided the goods are booked abroad within fifteen days of the arrival of the passenger in Pakistan.

**14. Duty and taxes on dutiable goods.**— Any article of baggage which is not covered under the duty free allowances shall be charged to such amount of duty and taxes as the Federal Government may, from time to time, notify.

**15. Non-admissibility of allowances.**— Allowances under these rules shall not be admissible in case,-

- (a) the goods are in commercial quantity;
- (b) the goods are not shipped from the country where the passenger has resided prior to arriving in Pakistan;
- (c) the goods do not reach Pakistan within sixty days of the passenger's arrival;
- (d) of the baggage of the crew of the conveyances excluding the articles in their personal use;

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(e) of baggage of the passengers returning to Pakistan after stay abroad of less than seven days excluding the articles of their personal use.

**16. Prohibitions.**— Arms and ammunitions, obscene and subversive literature, items of intellectual property right infringement, alcoholic beverages and such other items which are prohibited under sections 2(s), 15 and 16 of the Customs Act, 1969 or the Imports and Exports (Control) Act, 1950, shall not be allowed to be imported as baggage.

**17. Treatment of goods brought in commercial quantity.**— The goods brought in commercial quantity shall be allowed release only on payment of duty and taxes at the statutory rates and the redemption fine equal to thirty per cent of the value of goods in term of Notification No. SRO 574(I)/2005 dated the 6<sup>th</sup> June, 2005.

**18. Allowance to be admissible on first visit in a year.**— All the duty free allowances provided under these rules shall only be admissible on first visit during the year.

**19. Amendment of Customs Rule, 2001.**— In the Customs Rules, 2001, Chapter II shall be omitted.

Appendix -“A”  
(See rule 5)

### ENDORSEMENT FOR FERC HOLDERS CREDIT OF DUTY FREE ALLOWANCE

1. Date and flight number
2. FERC No. date and place of issue
3. Amount of credit available and amount of credit utilized
4. Name and designation of the Customs officer
5. Signature
6. Date and place of endorsement

Appendix-“B”  
(See rule 7)

### BAGGAGE DECLARATION FORM FOR UNACCOMPANIED BAGGAGE

1. Passenger's name and address \_\_\_\_\_
2. Passport No. and date of issue \_\_\_\_\_ 3. Nationality \_\_\_\_\_
4. Profession \_\_\_\_\_ 5. Date of arrival \_\_\_\_\_ 6 No. of visits \_\_\_\_\_
7. Airway Bill/B.L No. \_\_\_\_\_ 8. IGM No. & date \_\_\_\_\_
9. Index No. \_\_\_\_\_ 10. No. of packages \_\_\_\_\_
11. Name and designation of examining officer \_\_\_\_\_

Sr. No	Description of goods	Qty.	Value	Customs Duty	Sales Tax	Total Duty & Taxes	
							Customs Duty _____ Sales Tax _____ Any other Tax _____ Total amount Payable _____ (In Words) _____ Examined _____ Pkgs. _____



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1.....			
2.....			

I declare that the information furnished by me is correct and in the event of its being incorrect, I hold myself liable for such action as deemed fit under the Foreign Exchange Regulation Act, 1947 and the Customs Act, 1969

Signature of the Passenger .....

[Please inform to Customs Officer at the Red Channel if any of the above answer is

(Yes)].

[C.No.5(7)L&P/2004(Pt)]

(MIRZA MUBASHIR BAIG)  
Secretary (Law & Procedure)

### As amended :

1.	S.R.O.805(I)/2006	dated	08.08.2006
2.	S.R.O.980(I)/2006	dated	16.09.2006
3.	S.R.O.69(I)/2012	dated	30.01.2012
4.	S.R.O.153(I)/2014	dated	04.03.2014
5.	S.R.O.689(I)/2019	dated	29.06.2019
6.	S.R.O.1512(I)/2022	dated	26.07.2022
7.	S.R.O.1864(I)/2022	dated	10.10.2022
8.	S.R.O.2201(I)/2022	dated	12.12.2022

GOVERNMENT OF PAKISTAN  
MINISTRY OF FINANCE, ECONOMIC AFFAIRS, STATISTICS & REVENUE  
(REVENUE DIVISION)

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Islamabad, the 29<sup>th</sup> June, 2006.

### NOTIFICATION (CUSTOMS)

**S.R.O.682(I)/2006.**- In exercise of the powers conferred by section 19 of the Customs Act, 1969 (IV of 1969), clause (a) of sub-section (2) of section 13 of the Sales Tax Act, 1990, sections 148 and 53 read with the Second Schedule to the Income Tax Ordinance, 2001 (XLIX of 2001), and sub-sections (10) of section 7 of the Finance Act, 1989, the Federal Government is pleased to exempt the passenger's baggage, whether accompanied or un-accompanied, specified in column (3), of the Table below, on the imports, from so much of the customs-duty, sales tax and withholding tax as are in excess of the cumulative amount specified in column (5), thereof subject to the following conditions, namely:-

- The amounts given in the Table below are meant for goods imported under the Baggage Rules, 2006 by bonafide passengers only. The restrictions, conditions, allowances and facilities as provided in the Baggage Rules & Trade Policy, for the time being in force, shall apply;
- the exemption given in the Table below shall not be admissible in case of goods brought in commercial quantity as accompanied or un-accompanied baggage; and
- no abatement shall be allowed on account of usage or damage except by an Assistant or Deputy Collector of Customs to the extent of twenty-five *per cent* (25%) and by Additional Collector to the extent of fifty *per cent* (50%) after proper examination and satisfaction that the goods brought as personal baggage are actually used, damaged or deteriorated, as the case may be.