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GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
FEDERAL BOARD OF REVENUE

Islamabad, the 19th January, 2021.

**NOTIFICATION
(CUSTOMS)**

S.R.O. 47 (I)/2021.- The following draft of certain further amendments in the Customs Rules, 2001, which the Federal Board of Revenue proposes to make 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), is hereby published for information of all persons likely to be affected thereby and, as required under sub-section (3A) of the said section 219, notice is hereby given that objections or suggestions thereon, if any, may for consideration of the Board be sent within fifteen days of publication of the draft amendments in the official Gazette. Any objections or suggestions which may be received from any person before the expiry of the aforesaid period shall be taken into consideration by the Federal Board of Revenue, namely:-

DRAFT AMENDMENTS

In the aforesaid Rules, after Chapter XXXVIII, the following new Chapter XXXIX shall be added, namely:-

“Chapter XXXIX


CHINA PAKISTAN ECONOMIC CORRIDOR (CPEC)

Sub-Chapter 1

Gwadar Tax Free Zone Rules

837. **Definitions:-** In these rules, unless there is anything repugnant in the subject or context,-

- (a) “Act” means the Customs Act, 1969 (IV of 1969), the Federal Excise Act, 2005 and the Sales Tax Act, 1990;
- (b) “analysis certificate” means a certificate issued by the regulatory collectorate under rule 844;
- (c) “Appendix” means an appendix to these rules;
- (d) “Authority” means the Gwadar Port Authority established under the Gwadar Port Authority Ordinance, 2002 (LXXVII of 2002);
- (e) “Collector”, means the Collector of Customs, in whose jurisdiction the Free Zone is located;

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- (f) "customs computerized system" or "CCS" means the customs computerized system or CCS as defined in clause (ia) of section 2 of the Customs Act, 1969 (IV of 1969);
 - (g) "concession holder" means China Overseas Ports Holding Company Limited or any other company having rights from the Gwadar Port Authority to develop, manage and operate Gwadar Free Zone in terms of concession agreement signed under Gwadar Port Authority Ordinance, 2002 (LXXVIII of 2002);
 - (h) "export" means acquisition of goods from tariff area to a zone as provided for in rule 840;
 - (i) "export abroad" means export of goods from the zone to foreign countries in terms of rule 841, and includes export of goods:
 - (i) against international tenders;
 - (ii) to projects or sectors entitled to import or purchase such goods free of duties and taxes; and
 - (iii) to export processing zones, to private or public bonded warehouse including manufacturing bond or to export oriented unit, but excluding diplomatic bond;
 - (j) "general trading unit" means investor, undertaking or establishment engaged in the acquisition, distribution or supply of goods in same state as specified by the licensing authority and duly registered as such in the CCS;
 - (k) "import" means removal of goods from a zone in the tariff area for home consumption in terms of rule 842;
 -  (l) "import from abroad" means import of goods into zone from foreign countries in terms of rule 839 and also includes goods introduced into a zone from an export processing zone or public bonded warehouse, but excluding diplomatic bond;
 - (m) "input goods" means goods coming from abroad or tariff area for consumption by an industrial unit in the manufacture of output goods as mentioned in the analysis certificate under these rules, and includes:
 - (a) raw materials, trims, accessories and assemblies, sub-assemblies, component, and sub component;
 - (b) unrecorded media for development of software and recorded software used as tools for development of software;
 - (c) electricity and gas; and
 - (d) coal, furnace or diesel oil for the generation of electricity used for manufacture of goods;
 - (n) "industrial unit" means any industry, undertaking or establishment engaged in the process of manufacture after declaring input output ratios and authorized in this behalf by the licensing authority and duly registered as such in the Customs Computerized System;

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- (o) "investor" means a person or company having a valid license issued by the licensing authority to carry out business in the free zone area; and duly registered as such in the CCS;
 - (p) "logistic, international transport or services unit" means investor, undertaking or establishment engaged in the distribution or supply of services as specified in this behalf by the licensing authority and duly registered as such in the CCS;
 - (q) "licence" means a licence issued to the investor by the licensing authority under the Gwadar Port Authority Ordinance, 2002;
 - (r) "licensee" means a person, investor or firm to whom a licence is granted by the licensing authority;
 - (s) "licensing authority" means any agency, department, or company authorised by the concession holder or Authority to develop, manage and operate Gwadar free zone as per terms of agreement signed under Gwadar Port Authority Ordinance 2002;
 - (t) "manufacture" with its grammatical variations and cognate expressions means any process, incidental or ancillary, to the manufacturing of output goods under this chapter, whether through the use of any machinery or manual labour;
 - (u) "Ordinance" means the Gwadar Port Authority Ordinance, 2002 (LXXVII of 2002) and the Income Tax Ordinance, 2001 (XLLX of 2001);
 - (v) "output goods" means any goods manufactured by an industrial unit under these rules;
 - (w) "registration authority" means an officer of customs who is authorized to issue a unique user ID to a licensee for conducting operations through CCS;
 - (x) "regulatory collectorate" means the Model Customs Collectorate of Gwadar in whose jurisdiction Gwadar Free Zone is located;
 - (y) "tariff area" means any area in Pakistan outside the limits of a zone but excludes export processing zone, private or public bonded warehouse including;
 - (z) "vendor or sub-contractor" means a person who is registered under the Sales Tax Act, 1990, and has an agreement with an industrial unit in the zone for partial manufacture of goods or provision of services in respect of input goods provided by the industrial unit; and
 - (zz) "zone or Gwadar Free Zone" an area notified by the Authority under section 3 of the Gwadar Port Authority Ordinance, 2002 and appointed under section 12 of the Customs Act, 1969, duly governed under these rules, and includes customs-

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station notified by the Federal Board of Revenue (FBR) under sections 9, 10 and 78 of the Customs Act, 1969 for clearance of goods;

(2) All other words and expressions used, but not defined herein, shall have the same meanings as are assigned to thereto in the Act.

838. Registration to operate under CCS.- (1) An investor shall apply to the Registration Authority for a user ID after grant of a valid licence from the licensing authority.

(2) The business premises of a investor including manufacturing areas and stores shall be verified by the Customs and upon such verification, a user ID shall be issued to the investor by the Registering Authority to start operations through CCS:

Provided that regulatory collectorate may devise the procedure for registration with necessary modifications in Sub-Chapter II of Chapter XXI of the Customs Rules, 2001, if required.

(3) Upon any violation under the Act or these rules, the registration authority may proceed to take necessary action under section 155F of the Customs Act, 1969.

839. Import from abroad (entry of goods into the Free Zone from abroad).- (1) Subject to sub-rules (6) and (7), any goods may be imported into the Free Zone from abroad.

(2) A goods declaration in respect of goods imported for a free zone along with other documents, as required under the Act and the rules made there under, shall be presented in terms of section 79 of the Customs Act, 1969.

(3) The goods declaration shall be filed by the investor, or a clearing agent duly authorized in terms of section 207 of the Customs Act, 1969 and subject to procedural formalities as prescribed under the Customs Act, 1969 or the rules made there under.

(4) Goods imported into a free zone shall be examined and assessed in accordance with the provisions of the Customs Act, 1969 and rules made thereunder. The exemption granted under the Act and Ordinance shall be applicable to plant, machinery, equipment, apparatus and materials to be used solely within the limits of a free zone and to goods imported into the zone by the investors:

Provided that plant, machinery, equipment and apparatus including capital goods imported shall be retained for a period of at least five years from the date of importation:

Provided further that the disposal of plant, machinery, equipment and apparatus before the expiration of five years shall be subject to following reduced rates of duty and taxes levied at the time of importation, namely:—

S. No.	Duration Period (for disposal in tariff area)	Duty and Taxes
(1)	(2)	(3)
1.	If sold or otherwise disposed of before the expiration of three years from the date of importation.	Full

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2.	If sold or otherwise disposed of after three and before four years from the date of importation.	50%
3.	If sold or otherwise disposed of after four and before five years from the date of importation.	25%
4.	If sold or otherwise disposed of after five years from the date of importation.	0%

(5) Notwithstanding the provisions of sub-rule (3), plant and machinery imported under these rules may be surrendered at any time to the regulatory collectorate without payment of any customs duties and taxes for further disposal by the Collector.

(6) Admission of goods imported for free zone shall not be refused except when the goods are liable to restrictions or prohibitions imposed on grounds of public morality or order, public security, hygiene or health or for sanitary or phyto-sanitary considerations, or relating to the protection of patents, trademarks, or intellectual property rights as envisaged in import policy order.

(7) Hazardous goods may be allowed to be admitted to a free zone only when a safe area specially designed for its storage has been made available within the Free Zone to the satisfaction of the licensing authority and Customs as well as such conditions under relevant national laws have been complied with.

(8) Input goods, other than plant and machinery, admitted to a free zone by an investor shall be consumed within two years from the date of entry into the zone. For duly justified reasons, extension may be granted for another one year by a written approval of an officer not below the rank of Collector of Customs.

(9) Duty and tax free vehicles shall be allowed to be imported by the concession holder and its operating company for construction, development and operations of Gwadar Port and free zone area under the regulatory mechanism. The regulatory mechanism for such vehicles, including the number and types importable, shall be devised by the Ministry of Port and Shipping and FBR, in consultation with the Provincial Government if so required, and shall be notified by the FBR.

(10) Investor operating in the free zone and employing up to twenty five workers shall be entitled to import or purchase one duty/tax free coaster, while investors employing more than twenty five shall be entitled to import or purchase one duty/tax free bus up to fifty seats. Investors having exports of five million US \$ or more per annum shall be entitled to import or purchase one duty/tax free cargo vehicle or truck and one motor car up to 1600 CC subject to verification of the amount of exports and approval by the Collector of Customs.

(11) An investor providing logistic services may import vehicles and equipment, free of leviable duty and taxes proportionate to their operational requirements determined under the regulatory mechanism devised under sub-rule (9) and after recommendation from the Authority.

(12) The duty and tax free vehicles shall be retained subject to following conditions, namely:-

- (a) life of vehicle shall be five years unless damaged to the extent that it cannot be further used;

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- (b) for claiming replacement of any vehicle, the vehicle required to be replaced shall be surrendered to the regulatory collectorate free of cost;
 - (c) regulatory collectorate shall either use such surrendered vehicle for operational use or cause it to be auctioned under the relevant rules provided that the decision for operational use or auction shall not be taken by an officer below the rank of Collector.

840. Export (entry of goods into the zone from tariff area).- (1) Goods, excluding petty items, from the tariff area shall be admitted into the zone upon completion of export formalities which are observed for export to foreign countries.


(2) A goods declaration in respect of goods exported into the zone shall be presented to Customs authorities of the regulatory collectorate for processing and clearance accompanied by the documents showing details as required under the Act and the rules made thereunder.

(3) Goods which are entitled to exemption or repayment of Customs-duties and sales tax on exportation shall qualify for such exemption or repayment immediately after these have been admitted into a free zone as per Act, Ordinance and rules made thereunder.

(4) Petty items shall be admitted in the free zone under rule 844.

(5) After clearance of export goods declaration filed by tariff area exporter, the free zone investor shall file corresponding goods declaration for import (import tariff) so that the goods are credited to the free zone investor:

Provided that such import goods declaration filed by the investor shall be cleared immediately without any further customs formalities.

 **841. Export abroad (removal of goods from the free zone to abroad).-** (1) Any goods removed from a free zone for exportation to foreign countries shall be exported under the export procedure as laid down in the Act and the rules made thereunder.

(2) A goods declaration under this rule shall be presented to the Customs authorities for clearance along with documents showing such details as required under the Act and the rules made thereunder.

(3) All Customs formalities regarding clearance of goods shall be completed at the designated customs examination and assessment area for clearance of goods within the free zone.

(4) In special circumstances, an investor may request for examination of goods at his business premises which may be allowed by the Collector for duly justified reasons:

Provided that a post examination Pakistan Customs Container Sealing System (PCCSS) seal shall be applied to the container examined at the business premises and the container number and seal number shall be entered in to the system.

842. Import.- (1) Any goods removed from a free zone for importation to tariff area shall be imported under the import procedure as laid down in the Act and the rules made thereunder.

(2) Removal of goods in the same state or output goods produced by industrial units in a free zone to tariff area shall be allowed on filing a goods declaration for home consumption

by the tariff area importer subject to the Import Policy Order, in force, applicable to imports from abroad, and payment of customs-duties and other taxes levied on such imports.

(3) The goods produced in a free zone and removed to tariff area for home consumption shall be chargeable to customs-duties and taxes in the state in which they enter the tariff area.


(4) Wastages such as packing materials, empty drums, cartons etc. shall be allowed removal from free zone to tariff area on payment of duties and taxes after filing of goods declaration:

Provided that wastages and factory rejects, as per ratios approved in the analysis certificate, shall be allowed for removal to tariff area subject to the conditions, restrictions and limitations contained in the Import Policy Order for the time being in force on payment of duties and taxes after filing of goods declaration.

(5) In case produced wastages are of no commercial value, the same shall be allowed to be destroyed by an officer of Customs not below the rank of an Assistant Collector in such manner as may be prescribed by the Collector of Customs:

Provided that a "goods declaration form for destructible waste", as devised by the regulatory collector on the pattern of goods declaration containing description, quantity, value and tariff headings, shall be filed by the investor and after approval of the appropriate officer, such wastages may be allowed to be dumped or destroyed at the specified place designated by the licensing authority for safe destruction.

(6) Tariff area importer shall file import goods declaration for home consumption after clearance of corresponding export goods declaration filed by the free zone investor (export tariff), so that the goods are debited from the free zone.

 **843. Petty items.-** Petty items, including construction material, food items etc. for consumption within free zone may be allowed entry in the free zone on filing of petty items declaration in the CCS, without Form-E or filing a goods declaration. The petty items declaration form shall be devised by the regulatory collector on the pattern of goods declaration containing description, quantity, value and tariff heading of petty items. The regulatory collector shall also fix a value-based limit of the petty items that can be acquired by an investor, based on his annual turnover, investment and quantum of employment:

Provided that no refund or repayment of duty and taxes shall be allowed on such petty items.

844. Analysis certificate for industrial units.- (1) The industrial units shall submit input- output ratios through a self-declared analysis certificate as per format set out in (**Appendix-I**) showing the input-output ratio of imported goods vis-a-vis manufactured goods along with wastages. Such input to output ratios shall be declared initially at the time of registration with the registration authority for which the regulatory collectorate shall issue a unique system based unique user ID that would allow the CCS to debit the stock of imported goods against manufactured finished goods.

(2) In case input to output ratios are found abnormal, the regulatory collectorate may proceed to re-determine input to output ratios after undertaking physical inspection of the

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manufacturing process keeping in view the industrial standard or may refer the matter to the IOCO or Engineering Development Board or an independent laboratory or authority to determine the input to output ratios along with wastages:


Provided that period for re-determination of input to output ratios shall not exceed thirty days.

(3) Analysis certificate shall be submitted separately for each finished item and approval of the regulatory Collectorate shall be required for each finished product. A new analysis certificate shall be submitted in case any change occurs in the input to output ratio of any finished product.

(4) Analysis certificate shall not be required for every consignment or input goods if the finished item is the same for which Analysis Certificate has already been issued and there occurs no change in the input-output ratio for that finished item. However, a separate Analysis Certificate shall be required whenever there is a change of in the input to output ratio of any finished product.

845. Sub-contracting for units of the tariff area.- (1) Subject to the approval of Collector, the investors licensed as industrial units in the free zone shall be allowed to provide sub-contracting or vendor services for units of the Tariff Area. The subcontracting shall be allowed only for partial processing, embellishment, decoration or further manufacturing. The licensed industrial units shall apply on the form as set out in **Appendix-II** to the regulatory Collector. The duty and taxes shall be paid by the units of Tariff area units on value addition.

(2) Subject to the approval of regulatory Collector, the industrial units operating in the tariff area shall also be allowed to provide sub-contracting or vendor services for industrial units of the free zone on such conditions, restrictions and limitations as may be prescribed. The subcontracting shall be allowed only for partial processing, embellishment, or decoration. The subcontracting shall not be allowed without pre-determination of input-output ratios. The licensed industrial units shall apply on the form as set out in **Appendix-III** to the regulatory Collector.

 (3) The facility of subcontracting shall be extended on submission of copy of work contract and after physical verification of the manufacturing facility and production capacity of the unit operating in the tariff area as per procedure specified in **Appendix-IV** which may be modified by the regulatory Collector in a manner that secures the duty-free goods from any pilfering / replacement during the sub-contracting process. The duty and taxes involved on the outgoing goods from free zone for subcontracting in the Tariff Area shall be secured through post dated cheque and indemnity bond as set out in **Appendix-V** subject to drawl of the samples of both the outgoing and incoming goods. The relevant securities shall be released after completion of the subcontracting activity.

(4) The period of subcontracting shall be determined by the Assistant or Deputy Collector of Customs, but such period shall not exceed three months, which shall be accounted for from the date of exit and entry of sub-contracted goods. An officer not below the rank of Additional Collector may allow extension of time up to another three months subject to submission of revalidated security for the extended period.

846. Movement of goods for repair.- Movement of machinery, equipment, apparatus, appliances, components, sub-components and parts out of free zone for repair may be allowed on

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submission of securities as per satisfaction of the Regulatory Collector on such conditions, restrictions and limitations as may be prescribed to ensure that any goods are not replaced or pilfered in the process.


847. Record keeping.- An investor or licensee shall maintain the records of all (as provided for in the rules), alongwith soft copies, that allow for matching the goods that were entered into or left the zone, after being subjected to the approved activity. The record, both hard/ soft copies shall be produced to customs for examination whenever required.

848. Quarterly return.- Concession holder, their operating companies, contractors and sub-contractors or the licensees or investors of the free zone shall file a quarterly return with the regulatory Collectorate giving item-wise summary of all incoming and outgoing goods in the format as set out in **Appendix-VI** of these rules, except for industrial units which shall file a quarterly return in the format as set out in **Appendix-VII** of these rules. Such quarterly return shall be filed not later than 15th day of the following month after the closing date of the quarter.

Provided that in case of non-submission of quarterly return within prescribed time, the investor shall be liable to pay a system-based penalty and in case of non-submission of two consecutive quarterly returns, the user ID of the investor shall also be blocked as provided for in the Act or the Rules.

849. Audit.- (1) The regulatory collector shall conduct audit of the concession holder, their operating companies, contractors and sub-contractors or the licensees or investors of the free zone, whenever necessary but at least once a year. The audit will examine all incoming and outgoing goods and services in the light of input to output ratios and any violation of these rules.

(2) If the concession holder, their operating companies, contractors and sub-contractors or the licensees or investors of the free zone fail to give proper account of the goods to the satisfaction of the regulatory collector, they shall pay on demand an amount equal to the duties and taxes leviable thereon and shall also be liable to penal action and payment of fine and penalties as provided for under the Act and rules.

 **850. Destruction.-** Any goods admitted to the zone which are rendered unfit for further consumption whether produced in the course of manufacture of output goods, or deterioration or damage caused by any reason beyond the control of the licensee, may be allowed to be destroyed by an officer of Customs not below the rank of an Assistant Collector of Customs in such manner as may be prescribed by the Collector of Customs.

851. Remission of duties.- Subject to the satisfaction of the Collector of Customs, the duties and other taxes, if any, may be remitted in full or in part, as the case may be, in the following cases, namely:-

- (i) when any goods are damaged or destroyed by unavoidable circumstances or causes beyond the control of the investor;
- (ii) when the waste or refuse of the goods is destroyed in accordance with rule 850; and
- (iii) when goods imported are bona fide samples for study, testing, exhibition or design purposes.

852. Restriction on removal of goods from the zone.- No goods shall be taken out from the Free Zone except as provided in these rules.

853. Movement of goods to and from zone.- Removal and movement of all goods imported to or exported from free zone shall be governed as per procedure laid down in Chapter XIV of the Customs Rules 2001, with necessary modifications as deemed appropriate by the regulatory Collector to ensure that any goods are not replaced or pilfered during transportation.


854. Transfer of ownership.- Transfer of ownership of goods within the zone may be allowed on filing a goods sale declaration form for internal sale by the investors purchasing and selling such goods.

Provided that the investor selling such goods shall file goods sale declaration form for internal sale and the investor purchasing such goods shall file a goods sale declaration form for internal purchase. The goods declarations forms for internal sale and purchase shall be cleared immediately under green channel.

855. Security of the zones.- (1) Zone shall be fenced and bound with a secure boundary wall and shall remain under twenty four hour customs surveillance/supervision. Suitable check posts shall be established to the satisfaction of the Collector of Customs. The Zone Authority shall fix CCTV infrastructure at all entry/ exit points and also along the boundary wall. The camera feeds shall also be provided to the Customs for enforcement controls.

(2) All entry and exit points of the free zone shall be under the supervision of regulatory Collectorate.

(3) The construction of the check posts and their maintenance shall be carried out by the Authority or concession holder in accordance with the layout plan approved by the Collector of Customs.

 (4) The Collector of Customs may impose restrictions on means of access to a free zone and establish the hours of business. The Collector of Customs may keep the means of access to a Free Zone under permanent or intermittent supervision, and make randomised checks not exceeding 5% on the goods introduced into the Free Zone to ensure that no unauthorized goods or transport vehicles introduced.

856. Role of Authority and concession holder under section 14A of the Customs Act, 1969.- (1) Authority, concession holder or its operating company managing and operating free zone, shall be responsible for providing infrastructure for the smooth running of operations and implementation of these rules in the Free Zone including scanning equipment. They shall provide all facilities to Customs provided under section 14 A of the Customs Act, 1969.

(2) They shall provide goods movement and handling infrastructure and provide sufficient space for de-stuffing and storing of import and export goods, empty containers etc as provided for in Chapter XIV with suitable amendments. The goods shall be stacked index wise leaving enough space between the rows to facilitate inspection and examination of goods by Customs staff. A separate bounded area shall be ear-marked for examination which shall be adjacent to entry and exit gate.

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(3) There shall be single entry and exit gate for the free zone. Customs offices and examination and assessment areas shall be adjacent to the entry and exit gates for clearance of incoming and outgoing goods:

Provided that regulatory Collector may allow more entry and exit gates in special circumstances after ensuring that examination and assessment areas have been established adjacent to such gates for the clearance of goods:


(4) Residential and retail areas within the free zone shall be fully separated from the other areas of the Free Zone and special arrangements shall be made to the satisfaction of the Collector to ensure that duty / tax free goods are not pilfered in such areas.

857. Access to Customs on premises within the free zone.- Customs shall have the right to visit any premises within the zone, call relevant record and take legal action in case of commission of any offense.

858. Blocking, suspension and cancellation of user ID or the licensee.- (1) The registering Authority may block the user ID of concession holder, operating company, contractor or sub-contractor, licensee or investor as provided for in section 155F of the Customs Act, 1969.

(2) The regulatory Collector may permanently cancel the user ID of any investor upon establishment of any offence under the Customs Act 1969, or rules made there under, after affording an opportunity of being heard besides any other action which may be taken under Ordinance. Thereafter, customs shall forward a copy of the order to proceed under the Ordinance, including revocation of all relevant provisions for operations in the zone.

859. Cancellation of license.- Licensing authority shall not cancel, suspend, revoke, amend or change in any manner the terms of license without prior NOC from the customs. The NOC shall be issued after audit and upon verification that no recovery or duty / tax liability is outstanding against a licensee or investor.

 **860. Violations.-** Subject to the provisions of the Act and rules made thereunder, in case any violation of Act or rules or on the grounds of public morality or order, public security hygiene or health or for veterinary or phyto-pathological considerations, or relating to the protection of patents, trademarks or copy-rights, or relating to smuggling or illegal removal of goods, the Authority, concession holder, licensing authority and the investor or licensee and their clearing agent, if any, the carrier, the shipping lines or their agent and terminal along with other concerned, as the case may be, shall be jointly or severally responsible for duty and taxes involved on such goods. They shall be liable to pay leviable duty and taxes on such goods in addition to fine and penalty and shall also be liable to any other action, which may be taken under the Act, or the rules.

861. General provisions.- The authority, concession holder and its operating company shall be the custodian of import and export goods moving into and out of the zone. They will receive containers and effect deliveries of import and export goods to respective investors after completion of custom formalities and clearance of goods as prescribed under the Act and rules made there under.

(2) The Authority, concession holder and its operating company shall maintain an account of all incoming and out-going goods and services with relevant details to track whereabouts of any goods which shall be provided to customs whenever required.

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(3) All goods shall be allowed entry or exit on authorized vehicles, which are duly registered with customs in the CCS:

Provided that the regulatory Collectorate may devise the procedure for registration of vehicles in the Customs Computerized System with necessary modifications in Sub-Chapter II of Chapter XXI of Customs Rules, 2001.

(4) As long as CCS does not become fully operational or is suspended due to any reason, all the records and processes shall be maintained and managed under one customs or manually, as the case may be.

(5) The rules and procedures prescribed under the Act like transshipment, transit, examination, assessment, auction, recovery, etc. shall apply to all matters not specifically mentioned in these rules.

862. Saving: Imports and exports made to or from Gwadar free zone prior to the framing of these rules shall be deemed to have been made as if the same had been effected under these rules.


Sub-Chapter 2

IMPORTS BY CONCESSION HOLDER AND OPERATING COMPANIES

863. The concession holder, its operating companies and contractors/subcontractors may import materials and equipment (plant, machinery, appliances and accessories), exclusively for construction and operation of the terminals and the free zone area subject to filing a goods declaration to that effect:

Provided a designated officer of the Authority shall certify that imported materials equipment are the bonafide requirement of the terminals and the free zone area:

Provided further that the importer shall submit an account of import and consumption activities to regulatory Collectorate on quarterly basis as per prescribed format set out at **Appendix-VIII.**

 (2) Duty and tax free vehicles shall be allowed to be imported by the concession holder and its operating companies for construction, development and operations of Gwadar Port and free zone area under the regulatory mechanism. The regulatory mechanism for such vehicles, including the number and types importable, shall be devised by the Ministry of Ports and Shipping and FBR in consultation with the Provincial Government if so required, and shall be notified by the FBR.

(3) Plant, machinery, equipment and apparatus including capital goods imported shall be retained for a period of at least five years from the date of importation:

Provided further that the disposal of plant, machinery, equipment and apparatus before the expiration of five years shall be subject to following reduced rates of duty and taxes levied at the time of importation, namely:-

S. No	Duration Period (for disposal in tariff area)	Duty and Taxes
(1)	(2)	(3)
1.	If sold or otherwise disposed of before the expiration of three years from the date of importation.	Full
2.	If sold or otherwise disposed of after three and before four years from the date of importation.	50%

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3.	If sold or otherwise disposed of after four and before five years from the date of importation.	25%
4.	If sold or otherwise disposed of after five years from the date of importation.	0%

(4) Notwithstanding the conditions at sub-rule (9) above, plant and machinery imported under these rules may be surrendered at any time to the Regulatory Collectorate without payment of any customs duties and taxes for further disposal by the Regulatory Collector.

(5) The duty/tax free vehicles shall be retained subject to following conditions, namely:-

- (a) life of vehicle shall be five years unless sooner it is damaged to the extent that it cannot be used;
- (b) for claiming replacement of any vehicle, the vehicle required to be replaced shall be surrendered to the Regulatory Collectorate free of cost.
- (c) regulatory Collectorate shall either use such surrendered vehicle for operational use or will place it for auction, provided that the decision for operational use or auction shall not be taken by an officer below the rank of Collector.

(6) The concession holder, its operating companies and contractors/subcontractors shall maintain the records of all incoming goods, consumption and outgoing goods, if any, with cross reference so that the same could be accounted for, which shall be produced to customs for examination whenever required.

(7) The regulatory Collector shall conduct audit of the concession holder, its operating companies and contractors or subcontractors whenever necessary but at least once a year.

Provided that if the concession holder, its operating companies and contractors/subcontractors fail to give proper account of the goods to the satisfaction of the regulatory Collector, they shall pay on demand an amount equal to the duties and taxes leviable thereon and shall also be liable to penal action and payment of fine and penalties as provided under the Act and rules.

Sub-Chapter 3

IMPORT AND SUPPLY OF SHIP BUNKER OILS FOR GWADAR PORT

864. Import and supply of ship bunker oils for Gwadar port.- The Authority, concession holder or its operating company shall apply to the Collector for the grant of a warehousing licence under section 12 of the Customs Act, 1969 for the storage of ship bunker oils or POL products required solely for supplying fuels and lubricants to the incoming and outgoing vessels at the Gwadar port:

Provided that ship bunker oils or POL products shall be supplied by the authorised oil marketing companies.

(2) All goods imported for the purpose specified in rule (1) above shall be warehoused in a bonded area specially designated for the storage of such goods and will be dealt with in accordance with the provisions of the Act regarding warehoused goods.

(3) The regulatory collectorate shall devise the procedure for calibration of oil tanks, its sealing and de-sealing, checking of dips, receipt and withdrawal of oils, and other procedures for reporting and monitoring with necessary modifications in Chapter XV of Preventive Service Manual.

(4) The goods warehoused under rule (2) above shall not be allowed to be removed to the tariff area for home consumption except on payment of duties and taxes leviable under the Act and as per provisions of the prevalent Import and Export Policy Order.

(5) Supply of fuels and lubricants to the ships used in the port and its terminals shall be allowed on filing of goods declaration by the importer or his clearing agent without payment of duty and taxes:

Provided that examination and quantification of fuels will be done through dip and/or electronic metering or through other method to the satisfaction of the Customs officer.

(6) The warehouse licensee shall inform regulatory Collector in writing before starting bunkering operation in the following prescribed manner:

Name/Number of the shore tank/off shore tank/barge	Total quantity available	Quantity to be discharged	Name of the Vessel bunkered	Balance

(7) The licensee and the importer on daily basis shall inform of the incoming and outgoing goods in the prescribed manner given below:

Daily report for import and supplies for the date _____

Carry forward Quantity (metric tonnes)	Value (PKR)	Import GD		Imports during on the Date (metric tonnes)	Value (PKR)	Total Quantity Available on the Day (metric tonnes)	Value (PKR)	Name of vessels bunkered	Quantity bunkered (metric tonnes)	Value (PKR)	Balance Quantity (metric tonnes)	Value (PKR)
		GD No	Date									

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(8) The licensee and the importer shall maintain the records of all incoming and outgoing goods with cross reference so that the same could be accounted for, which shall be produced to customs for examination whenever required.

(9) The regulatory Collector shall conduct audit of the licensee and the importer whenever necessary but at least once a year.

Provided that if the licensee and the importer fail to give proper account of the goods to the satisfaction of the regulatory Collector, they shall pay on demand an amount equal to the duties and taxes leviable thereon and shall also be liable to penal action and payment of fine and penalties as provided under the Act and rules.

Sub-Chapter 4

SPECIAL ECONOMIC ZONE RULES

865. Definitions.- In these rules, unless there is anything repugnant in the subject or context,-

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- (a) "Act" means the Customs Act, 1969 (IV of 1969), the Federal Excise Act, 2035 Sales Tax Act, 1990, and Special Economic Zones Act, 2012;
 - (b) "Appendix" means an appendix to this sub-chapter;
 - (c) "Authority" means the Board of Approval or Special Economic Zones (SEZ) Authority established under the Special Economic Zone Act, 2012;
 - (d) "BOA" means the Board of Approvals constituted under section 5 of the Special Economic Zone Act, 2012;
 - (e) "Collector of Customs", in relation to a Special Economic Zone, means the Collector of Customs, in whose jurisdiction such zone is established;
 - (f) "Customs Computerized System" means the customs computerized system as defined in clause (ia) of section 2 of the Customs Act, 1969 (IV of 1969);
 - (g) "developer" means an enterprise, which has entered into a development agreement with a Special Economic Zone (SEZ) Authority under the Special Economic Zone Act, 2012 (SEZ);
 - (h) "enterprise" means a person or company investing in a zone having a valid licence by the developer or licensing authority; and duly registered as such in the Customs Computerized System;
 - (i) "license" means a license issued to an enterprise by the licensing authority under the Special Economic Zone Act, 2012 (SEZ);
 - (j) "licensee" means a person, enterprise or firm to whom a license is granted by the licensing authority;
 - (k) "licensing authority" means any agency, department, or company authorized by

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SEZ Authority or BOA to develop, manage and operate Special Economic Zone as per terms of agreement under the Special Economic Zone Act, 2012 (SEZ);

- (l) "Ordinance" means the Income Tax Ordinance, 2001 (XLLX of 2001);
- (m) "plant and machinery" or "capital equipment" means plant, machinery, apparatus accessories, or component part of machinery and equipment identifiable for use in or with machinery required for relevant economic activities and machinery includes machinery and equipment of any description, such as is used in industrial process, manufacture, production or processing of other goods and rendering services, except the goods that are consumed in the manufacturing, production of processing of goods or provision of services;
- (n) "registration authority" means an officer of customs who is authorized to issue a unique user ID to a licensee for conducting operations through Customs Computerized System;
- (o) "SEZ Authorities" means the Provincial SEZ Authorities established under section 10 of the Special Economic Zone Act, 2012;
- (p) "Special Economic Zone" or "(SEZ)" means a geographically defined and delimited area which has been approved and notified by the Board of Approval"
- (q) "zone enterprise" means an enterprise admitted into a SEZ by a developer;

(2) All other words and expressions used, but not defined herein, shall have the same meanings as are assigned thereto in the Acts.

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866. Registration to operate under Customs Computerized System.- (1) The licensee of zone shall apply for a user ID to the registration authority after acquisition of a, valid license from the licensing authority.

(2) The business facility of a licensee including manufacturing areas and stores shall be verified by the Customs and upon such verification, licensee shall be issued a user ID by the registering authority to start operations through Customs Computerized Systems on the basis of items allowed under respective tariff headings:

Provided that regulatory Collectorate may devise the procedure for registration v/ith necessary modifications in Sub-Chapter II of Chapter XXI of Customs Rules, 2001, if required.

(3) Upon any violation under the Act or these rules, the registration authority may block the user ID of an enterprise.

(4) The registration authority upon establishment of any offence under the Act or relevant rules may cancel the user ID, after issuance of show cause notice, besides any other action which may be taken under the Act.

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867. Exemption and import of goods for Special Economic Zone.- (1) Plant and machinery or capital equipment, except the items listed under Chapter 87 of the Pakistan Customs Tariff, shall be exempt from duty and taxes for setting up of a Special Economic Zone by zone developer or for the establishment of enterprise within a Special Economic Zone:

Provided that such exemption shall be allowed on one time basis:

Provided further that the goods on which tax exemption has been availed shall be solely used within the limits of a Special Economic Zone:


Provided also that no exemption shall be allowed to an enterprise which does not hold a valid license issued by the developer of a Special Economic Zone or which is not registered under the Customs Computerized System through a unique user ID.

(2) The location and geographical limits of a Special Economic Zone shall be notified by the Board of Approval.

(3) In case of partial shipments, the importer shall, at the time of arrival of first partial shipment, furnish complete details of the plant and machinery or capital equipment by furnishing complete requirement and the Chief Executive, or the person next in hierarchy duly authorized by the Chief Executive shall communicate in the prescribed manner and format as per **Appendix-IX** that the goods are company's *bona-fide* requirement and BOI shall certify the same.

(4) An enterprises shall be allowed to import plant and machinery or capital equipment through partial shipments provided that total period of import shall not exceed twenty months from the date of first import.

(5) A goods declaration in respect of plant and machinery or capital equipment imported for a Special Economic Zone along with other documents showing details of the goods as required under the Act and the rules made there under shall be presented to the Customs authorities for clearance.

 (6) Capital goods imported into a Special Economic Zone shall be examined and assessed in accordance with the provisions and procedures of the Act and rules made there under.

868. Retention Period.- (1) Plant and machinery or capital equipment" on which exemption has been availed, shall be retained for a period of at least five years from the date of importation and shall not be sold or otherwise disposed off without prior approval of an officer not below the rank of Assistant Collector of Customs having jurisdiction of Special Economic Zone:

Provided further that the disposal of plant and machinery or capital equipment before the expiration of five years, shall be subject to following reduced rates of duty and taxes levied at the time of importation, namely:


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S. No	Disposal Period	Duty and Taxes
1.	If sold or otherwise disposed of before the expiration of three years from the date of importation.	Full
2.	If sold or otherwise disposed of after three and before four years from the date of importation.	50%
3.	If sold or otherwise disposed of after four and before five years from the date of importation.	25%
4.	If sold or otherwise disposed of after five years from the date of importation.	0%

(2) Plant and machinery or capital equipment" shall be allowed to be transferred to other licensed enterprises operating in a Special Economic Zone with prior approval of the Collector.

869. Annual survey.- (1) The Assistant or Deputy Collector of Customs shall conduct annual survey of the enterprises established in a SEZ to verify availability of plant and machinery or capital equipment on which exemption has been availed.

(2) If any enterprises fails to give proper account of the plant and machinery or capital equipment to the satisfaction of the Assistant or Deputy Collector of Customs, the enterprises shall pay on demand an amount equal to the duty and taxes leviable at the time of import, and shall also be liable to pay penalties imposed under the Act and the rules made there under.

 **870. Facilities for customs operations.-** (1) All customs formalities shall be completed within the Customs-station located in a Special Economic Zone through one-window operation which will operate on 24x7 basis.

(2) All goods imported from abroad shall be transported to the SEZ in accordance with rules notified under Chapter XIV of Customs Rules, 2001 and will be examined, assessed and cleared within a Special Economic Zone in the customs station and bonded area earmarked for that purpose in accordance with and Act and rules made thereunder.

(3) BOI or the developer authorized by it to manage a Special Economic Zone shall be responsible to provide space and facilities in a Special Economic Zone for establishing customs-house with assessment and examination areas for smooth functioning of customs the operations as provided under section 14A of the Customs Act, 1969.

(4) Each Special Economic Zone shall be a delimited area with well defined boundary limits and shall have proper customs-house and ample space and facilities for examinations including scanners and cargo handling. The location of the customs house and examination area within a SEZ shall be in accordance with the layout plan approved by the Collector of Customs.

ANALYSIS CERTIFICATE
(One Analysis Certificate for each Finished Product)

C.No. _____

Date: _____

1. Name, Address and License No. of the Industrial Unit/investor
2. Finished Product

Output/Finished Item (Description)	HS Code	Quantity (Per Unit)		Per Unit Value in Rs	Value Addition
		UoM	Kgs		

3. Input Goods

S.No	Input Goods (Description)	HS Code	Import Abroad/Im port Tariff	Quantity (per Unit Requirement)		Value [Per Unit] (Rs)	I/O Ratio	Duty-Tax (Per Unit) (Rs)
				UoM	Kgs			
1	2	3	4	5	6	7	8	9
(i)								
(ii)								
Total								

Wastage		
UoM	Kgs	%age
10	11	12

IOCO/EDB Ref No & Date. _____ (If applicable)

Prepared/Declared By: (Investor)

Accepted/Countersign by: (Customs)

Name & Designation

(Signature & Seal)

Name & Designation

(Signature & Seal)



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(Appendix-II)
[see rule 845(1)]

The Assistant/Deputy Collector of Customs
Gwadar Free Zone
Karachi

Subject: **APPLICATION FOR PERMISSION OF SUB-CONTRACTING AT
GWADAR FREE ZONE**

Kindly permit us to transfer raw material / semi-finished goods from tariff area to
Gwadar Free Zone for further processing. Necessary particulars are given below:

**1. NAME, ADDRESS, NTN AND STRN OF THE FIRM/ ENTERPRISE IN THE
TARIFF AREA**

2. MATERIAL TO BE TRANSFERRED TO ZONE

Description

Quantity (In UoM and in Kgs)

Unit Value (in Foreign Currency)

Total Value (in Foreign Currency)

3. DUTY FREE IMPORTED MATERIAL TO BE USED BY THE INVESTOR

Description

HAT

Quantity (In UoM and in Kgs)

4. PROCESS TO BE CARRIED OUT:

- (i) _____
- (ii) _____
- (iii) _____
- (iv) _____

**5. INPUT TO OUTPUT RATIO OF GOODS/ MATERIALS USED IN PER UNIT
PRODUCTION OF PROCESSED GOODS** _____

(use separate sheet to give the details
as per Analysis Certificate Format)

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6. MANUFACTURED / PROCESSED GOODS ULTIMATELY TO BE CLEARED FOR TARIFF AREA:

Description _____
Quantity _____ (In UoM and in Kgs)
Unit of Value _____
Total Value _____

7. VALUE ADDITION AS PER TERMS OF CONTRACT

8. DUTY AND TAXES LEVIABLE (ON VALUE ADDITION AND ON DUTY/ TAX FREE GOODS USED IN PROCESSING):

Custom Duty _____
Sales Tax _____
Income Tax _____

9. (i) Indemnity Bond Number & Date _____
(ii) PDC Number & Date _____
(iii) Others _____

It is certificated that the above mentioned particulars given in this application are true and correct and we undertake that the goods shall be sent back to the tariff area as per declaration given above.

Name Signature and Seal of the
Authorized person of the Investor

PART – II

PERMISSION FOR TRANSFER OF GOODS FROM TARIFF ARE TO GFZ

This is to certify that the above referred particulars have been verified and found correct. It is therefore recommended that permission may please be granted in respect of aforementioned incoming goods to be transferred to GFZ from Tariff Area.

1. Name, Signatures and seal of _____

Authorized Officer of Gwadar Free Zone Company _____

Forwarded to Assistant / Deputy

Collector of Customs, Incharge GFZ



The Assistant Collector of Customs,
Gwadar Free Zone,
Karachi.

SUBJECT:- **APPLICATION FOR PERMISSION OF SUB-CONTRACTING IN
TARIFF AREA**

Kindly permit us to transfer raw-material /semi-finished goods to Tariff Area for further processing. Necessary Particulars are given below:-

1. Name and address , NTN and STRN of the firm/Enterprise in the Tariff Area to whom the sub-contract is awarded. _____

2. Nature of sub-contract work _____
(use separate sheet to give the details)
3. Description and Quantity of goods/material to be transferred to Tariff Area
_____ (in UoM and in Kgs)
4. Form & Shape of processed goods

5. Input to Output ratio of goods/materials used in per unit production of processed goods

(use separate sheet to give the details as per Analysis Certificate Format)
6. Value added in the Tariff Area that will
Be surrendered to State Bank of Pakistan _____
(Attached the terms & conditions of sub-contract in support of it)
7. Quantity of Processed goods that will
Be brought back to the Zone.(inUoM and in Kgs) _____
8. Expected date of return of processed goods back to
the Zone. _____



9. Description of Security attached

It is certified that the above mentioned particulars given in this application are true and correct and we undertake that goods shall be brought back to the zone as per declaration given above.

Name, Signature and seal of the

Authorized person of the
Investor/Industrial Unit

PART-II

CERTIFICATE FOR TRANSFER OF GOODS TO TARIFF AREA

10. Permission is hereby granted to transfer the raw material / semi processed material / goods to Tariff Area that will eventually return to Gwadar Free Zone after partial processing in the form, shape and quantity as stated above.

Name, signature and seal of

Authorized Officer of Gwadar Free
Zone Company

Forwarded to
Assistant Collector
Of Customs, In-charge,
Gwadar Free Zone.

NOTE: Issuance of this certificate of transfer of goods is based on the statement & representations contained in this application. Any false statement or mis-representation in this application will render the applicant liable to legal action by Customs.

PART-III



11. Goods as per declaration against serial number 3 above are allowed to be removed from the zone to Tariff Area.

Seal of Custom Officer at GFZ

Note: (Any discrepancy in the quantity actually removed and those declared must be recorded below).

PART-IV

12. I/We hereby certify that an amount of _____ has been paid to Messrs
.....

(Name of Tariff Area Firm)

With the details of work and payment in respect thereof vide Bank Draft No. / Pay Order / Cheque No.

Signature & Seal of Investor / or his
Authorized representative.

PART-V

13. Description of Processed Goods actually brought back into the Zone.

14. Quantity of Processed Goods actually brought back into the Zone.
_____ (inUoM and in Kgs)

NAME OF INDUSTRIAL UNIT/INVESTOR:

GFZ LICENCE NO: _____

DATED: _____



**PROCEDURE OF TRANSFER OF GOODS FROM GWADAR FREE ZONE TO
TARIFF AREA FOR PARTIAL PROCESSING**

The following procedure is laid down to avail the facility of sub-contracting in the Tariff Area by the Investors of Gwadar Free Zone:-

1. The facility of sub-contracting shall be restricted to only such type of goods which are capable of identification before leaving the GFZ area, and re-entry in to the GFZ after the goods have been processed, embellished, worked and further manufactured.
2. The investor in the GFZ area shall make out an application as per Appendix-III for rules in the name of Assistant Collector.
3. The processing staff in the GFZ shall examine the consignment in the place within the zone approved for the purpose and tally particulars given already in the application made by the investors and would calculate the amount of duty and taxes involved on the goods.
4. The investor shall then furnish a bank guarantee equivalent to the amount of duty and taxes involved from a scheduled bank of Pakistan in case the goods are importable in the Tariff area of Pakistan and if the goods are not importable then in addition to the amount of duty and taxes leviable an amount equal to the value of the goods. After a certificate in the form set out in Part-II of the Appendix-III issued by the Gwadar Free Zone Company is produced and the bank guarantee is furnished, the Assistant Collector of Customs Incharge GFZ may then allow the removal of the goods to the Tariff Area for the purpose of processing by another party by way of sub-contracting.
5. No Customs escort would be provided as it would be the responsibility of the investor to safely transfer the goods to the destination and bringing it back to zone. The investor will then take the goods outside the Zone at his own risk and cost for purpose of further processing and would be responsible to return the goods back to the zone within the specified time for the purpose. The samples of outgoing and incoming goods shall be signed and retained by Customs Examination Staff for cross-matching.
6. After the completion of the processing, the goods shall be brought back to the GFZ and would be examined, verified and cross matched by the examination staff. On satisfaction that outgoing goods have been received back, the Assistant Collector of Customs will release the bank guarantee to the investor.
7. Where the investor thinks that the job of further processing is not expected to be completed within the specified time due to certain reasons beyond the control of the other party to whom the job of the sub-contracting has been given, he may apply to the Assistant Collector before the expiry of the said period for granting extension in time limit. The Assistant Collector after satisfying himself would allow the extension in the time period upto a maximum limit of two months.

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8. In case investor fails to bring back the goods to the GFZ, the Assistant Collector of Customs shall forthwith encash the bank guarantee lying already with the Customs and the investor shall for such violation also be liable to pay penalty laid down in the Act and the rules made thereunder.

Appendix-V
[see rule 845(3)]

ON APPROPRIATE NON JUDICIAL STAMPED PAPER

INDEMNITY BOND

Date of issue: _____

Date of expiry: _____

Amount Rs. _____

This indemnity is made on the _____ day of 2 year between the M/s. _____ (Industrial Unit/ Investors in GFZ), through Deputy Collector/ Assistant Collector of Customs Gwadar Free Zone.

Whereas, the Assistant/ Deputy Collector of Customs has in accordance with terms of Gwadar Free Zone Rules has allowed us to release the consignment for transfer of goods from Gwadar Free Zone to Tariff Area for sub-contracting under the conditions that we shall:

- i. Observe rules, procedure and instructions that have been prescribed in respect of sub-contracting in terms of Gwadar Free Zone Rules.
- ii. Pay on demand a sum of rupees _____ that become the double the value of the goods in question as penalty imposed by the Collector of Customs/ Adjudicating Officer for violation of rules and act.
- iii. Maintain record of input goods and output goods.
- iv. Abide by such further conditions imposed by the Collector of Customs as may be necessary for the purposes of identification and accounting of input goods used in the sub-contracting of the goods.
- v. We shall complete the sub-contracting work within the time period allowed by Deputy/ Assistant Collector (GFZ).
- vi. Bring back the input goods which have not undergone sub-contracting within the stipulated period. If not so, abide by the decision of Collector of Customs/ Adjudicating Officer, regarding imposition of penalties and other action.

Now therefore in pursuance of this Bond the Manufactures M/s. _____ hereby agrees to indemnity if the said Collector of Customs (MCC Gwadar) to the extent of Rs. _____ (Rupees _____) and also against costs and expenses which may be incurred by the Collector of Customs in recovery of the above amount.

It is further agreed that the above amount may be recovered by Customs as an arrears of Land Revenue under sub-section (2) of section 202 of the Customs Act, 1969 (IV of 1969), if the Manufactures fail to abide by any condition laid down in rules and act.



In witness of the parties hereto have heron put their hands and seals the day above mentioned.

1. M/s. _____
 Name (Director of the Firm) _____
 Signature: _____
 GFZ License No. _____
 NIC/Passport No. _____

2. Deputy / Assistant Collector of Customs
 Gwadar Free Zone for and on behalf of the
 Collector of Customs (MCC Gwadar).

Appendix-VI/A
 [see rule 848]

M/s _____

Monthly Return for the Month of _____ F. Year _____

GD-Wise Details – Income Goods

Date	Imports		Value of Goods	Quantity of Goods		Duty/tax Exempted				
	GD No	GD Date		In UoM	In Kgs	C.Duty	Sales Tax	Income Tax	Add Tax	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1 st Day of Month										
Last Day of Month										

GD-Wise Details – Outgoing Goods

Date	Exports		Sales to Tariff Area		Value of goods	Quantity of Goods		Duty/tax Paid, if any				
	GD No	GD Date	GD No	GD Date		In UoM	In Kgs	C.Duty	Sales Tax	Income Tax	Add Tax	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

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1 st day of Quarter												
Last day of Quarter												

Appendix-VI/B

[see rule 848]

M/s _____

Item-Wise Summary for the Month – Incoming Goods, Consumption and Outgoing goods

Description of Incoming goods	PCT	Opening Balance As on 1 st day of the Mont			Imports During the Month			Consumption During the Month		
		Quantity (UoM)	Quantity (Kg)	Value (Rs)	Quantity (UoM)	Quantity (Kg)	Value (Rs)	Quantity (UoM)	Quantity (Kg)	Value (Rs)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total										

Exports/ Sales During the month, if any			Closing Balance as on Last Day of the Month			Total duty/tax exemption availed on item				
(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Quantity (UoM)	Quantity (Kg)	Value (Rs)	Quantity (UoM)	Quantity (Kg)	Value (Rs)	C.Duty	Sales Tax	Income Tax	Add Tax	Total

Duty/tax paid, if any				
(23)	(24)	(25)	(26)	(16)
C.Duty	Sales Tax	Income Tax	Add Tax	Total

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(Part-A: Imports)

Quarterly Return for the 1st Quarter of F: Year _____ For Industrial unit M/s _____

Date	Import Abroad		Import Tariff		Value of goods	Quantity of goods		Duty/tax exempted				
	GD No	GD Date	GD No	GD Date		In UoM	In Kgs	C.Duty	Sales Tax	Income Tax	Add Tax	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1 st day of Quarter												
Last day of quarter												
Total												

Item-Wise Summary for the Quarter- Incoming Goods

Description of Income Goods	PCT	Opening Balance as on 1 st day of the Quarter			Import Abroad / Import Tariff During the Quarter			Export Abroad /Export Tariff During the Quarter		
		Quantity (UoM)	Quantity (Kg)	Value (Rs)	Quantity (UoM)	Quantity (Kg)	Value (Rs)	Quantity (UoM)	Quantity (Kg)	Value (Rs)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total										

Closing Balance as on Last Day of the Quarter			Duty/taxes exempted on closing stock				
Quantity (UoM)	Quantity (Kg)	Value (Rs)	C.Duty	Sales Tax	Income Tax	Add Tax	Total
(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Total							

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Appendix-VII/B

[see rule 848]

(Part-B: Export of Finished Goods)

Quarterly Return for the 1st Quarter of F: Year _____ Investor:M/s _____

GD-Wise Details – Outgoing Goods: Finished Goods

Date	Export Abroad		Export Tariff		Value of goods	Quantity of goods	
	GD No	GD Date	GD No	GD Date		In UoM	In Kgs
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1 st day of Quarter							
Last day of quarter							
Total							

Item-Wise Summary for the Quarter- Outgoing Goods: Finished Goods

Description of Income Goods	PCT	Opening Balance as on 1 st day of the Quarter			Export Abroad During the Quarter			Export Tariff During the Quarter		
		Quantity (UoM)	Quantity (Kg)	Value (Rs)	Quantity (UoM)	Quantity (Kg)	Value (Rs)	Quantity (UoM)	Quantity (Kg)	Value (Rs)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total										

Closing Balance as on Last Day of the Quarter			Duty/taxes exempted on closing stock				
Quantity (UoM)	Quantity (Kg)	Value (Rs)	C.Duty	Sales Tax	Income Tax	Add Tax	Total
(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Total							

(Part-B: Export of Factory Rejects)

Quarterly Return for the 1st Quarter of F: Year _____ Investor: M/s _____

GD-Wise Details – Outgoing Goods: Factory Reject

Date	Export Abroad		Export Tariff		Value of goods	Quantity of goods	
	GD No	GD Date	GD No	GD Date		In UoM	In Kgs
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1 st day of Quarter							
Last day of quarter							
Total							

Item-Wise Summary for the Quarter- Outgoing Goods: Factory Rejects

Description of Income Goods	PCT	Opening Balance as on 1 st day of the Quarter			Export Abroad During the Quarter			Export Tariff During the Quarter		
		Quantity (UoM)	Quantity (Kg)	Value (Rs)	Quantity (UoM)	Quantity (Kg)	Value (Rs)	Quantity (UoM)	Quantity (Kg)	Value (Rs)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total										

Closing Balance as on Last Day of the Quarter			Duty/taxes exempted on closing stock				
Quantity (UoM)	Quantity (Kg)	Value (Rs)	C.Duty	Sales Tax	Income Tax	Add Tax	Total
(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Total							

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Appendix-VII/D
[see rule 848]

(Part-B: Export of Wastages)

Quarterly Return for the 1st Quarter of F: Year _____ Investor: M/s _____

GD-Wise Details – Outgoing Goods: Wastages

Date	Export Abroad		Export Tariff		Value of goods	Quantity of goods	
	GD No	GD Date	GD No	GD Date		In UoM	In Kgs
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1 st day of Quarter							
Last day of quarter							
Total							

Item-Wise Summary for the Quarter- Outgoing Goods: Wastages

Description of Income Goods	PCT	Opening Balance as on 1 st day of the Quarter			Export Abroad During the Quarter			Export Tariff During the Quarter		
		Quantity (UoM)	Quantity (Kg)	Value (Rs)	Quantity (UoM)	Quantity (Kg)	Value (Rs)	Quantity (UoM)	Quantity (Kg)	Value (Rs)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total										

Closing Balance as on Last Day of the Quarter			Duty/taxes paid, if any				
Quantity (UoM)	Quantity (Kg)	Value (Rs)	C.Duty	Sales Tax	Income Tax	Add Tax	Total
(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Total							

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M/s _____

Quarterly Return for the Month of _____ F: Year _____

GD-Wise Details – Income Goods

Date	Import		Value of goods	Quantity of goods		Duty/tax exempted				
	GD No	GD Date		In UoM	In Kgs	C.Duty	Sales Tax	Income Tax	Add Tax	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1 st day of Quarter										
Last day of quarter										

GD-Wise Details – Outgoing Goods

Date	Exports		Sales to Tariff Area		Value of goods	Quantity of Goods						
	GD No.	GD Date	GD No.	GD Date		In UoM	In Kgs	C.Duty	Sales Tax	Income Tax	Add Tax	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1 st day of Quarter												
Last day of Quarter												
Total												

Closing Balance as on Last Day of the Quarter			Duty/taxes exempted on closing stock				
Quantity (UoM)	Quantity (Kg)	Value (Rs)	C.Duty	Sales Tax	Income Tax	Add Tax	Total
(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Total							

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Appendix-VIII/B

[see rule 863]

M/s _____

Item-Wise Summary for the Quarter – Incoming Goods, Consumption and Outgoing Goods

Description of Income Goods	PCT	Opening Balance As on 1 st day of the Quarter			Imports During the Quarter			Consumption During the Quarter		
		Quantity (UoM)	Quantity (Kg)	Value (rs)	Quantity (UoM)	Quantity (Kgs)	Value (Rs)	Quantity (UoM)	Quantity (Kgs)	Value (Rs)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total										

Exports / Sales During the Quarter, if any			Closing Balance As on Last Day of the Quarter			Total Duty/Tax Exemption Availed on Item up to day				
Quantity (UoM)	Quantity (Kg)	Value (Rs)	Quantity (UoM)	Quantity (Kg)	Value (Rs)	C.Duty	Sales Tax	Income Tax	Add Tax	Total
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)

Duty/tax Paid on item during the Quarter, if any				
C.Duty	Sales Tax	Income Tax	Add Tax	Total
(20)	(21)	(22)	(23)	(24)

Appendix-IX

[see rule 867(3)]

Header Information											
NTN/FTN of Importer				Regulatory Authority: BOI				BOI Reference No.			
(1)				(2)				(3)			
Details of goods (to be filled by the Regulatory Authority)								Goods imported (Collectorate of. import)			
HS Code	Description	Specs	Custom Duty rate (applicable)	Sales Tax rate (applicable)			UoM	•Quantity imported	Collectorate	GD No.	GD Date
						Quantity					
(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)

CERTIFICATE. It is certified that the description and quantity mentioned above are commensurate with the project requirement and that the same are not manufactured locally. It is further certified that the above items shall be solely used within the limits of Special Economic Zone and shall not be used for any other purpose.

Signature of Chief Executive, or
the person next in hierarchy duly
authorized by the Chief
Executive

Name

N.I.C.No. _____

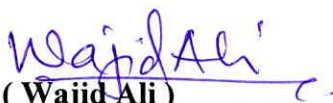
CERTIFICATE BY BOI: It is certified that the goods are genuine and bonafide requirement of the project and that the same are not manufactured locally.

Signature: (Owner, CEO or Managing Director of Enterprise)

Designation:

”

[C. No.2(3)/L&P/2020]


(Wajid Ali)
Secretary (Law & Procedure)