

REGISTERED No. **M - 302**
L.-7646



EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, THURSDAY, DECEMBER 5, 2019

PART II

Statutory Notifications (S. R. O.)

GOVERNMENT OF PAKISTAN

REVENUE DIVISION

(Federal Board of Revenue)

NOTIFICATION

Islamabad, the 2nd December, 2019

(CUSTOMS)

S. R. O. 1494(I)/2019.—In exercise of the powers conferred by sections 3B, 3DD, 3E and 4 of the Customs Act, 1969 (IV of 1969) and sections 30DD and 30E of the Sales Tax Act, 1990, the Federal Board of Revenue is pleased to direct that the following amendments shall be made in its Notification No. S.R.O. 1114(I)/2019 dated the 20th September, 2019, namely:—

In the aforesaid Notification:—

- (i) in the Table, against S.No.1, in column (3), in sub-clause (e) at the end the word “and” shall be omitted and in clause (f) after semicolon the word “and” shall be inserted and after sub-clause (f), the following new sub-clause shall be added namely:—

- “(g) Sector based audits involving transactions across jurisdiction of the Directorate General of Post Clearance Audit and Internal Audit

(2719)

Price : Rs. 6.00

[1886(2019)/Ex. Gaz.]

(Customs) focusing on specific area such as valuation, country of origin, tariff lines, SRO exemption, anti dumping duty, etc. may be assigned by the Director General to any of the Directorates of Post Clearance Audit.” ;

- (ii) in the Table, against S. No. 3, in column (3) for the full stop at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that in case of Entity based Audits, the persons registered for Sales Tax with the Sales Tax Authorities falling in all Civil Divisions of Sindh and Balochistan provinces, covering all customs transactions of the entity related to import, export and allied functions, cleared through any of the Clearance Collectorate or Directorate across Pakistan.”;

- (iii) in the Table, against S. No. 4, in column (3) for the full stop at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that in case of Entity based Audits, the persons registered for Sales Tax with the Sales Tax Authorities falling in all Civil Divisions of Punjab province except Rawalpindi Division and shall be covering all customs transactions of the entity related to import, export and allied functions, cleared through any of the Clearance Collectorate or Directorate across Pakistan.”;

- (iv) in the Table, against S. No. 5, in column (3) for the full stop at the end, a semi colon shall be substituted and thereafter the following proviso shall be inserted, namely:—

“Provided that in case of Entity based Audits, the persons registered for Sales Tax with the Sales Tax Authorities falling in all Civil Divisions of Khyber Pakhtunkhwa, Gilgit and Baltistan, Federal Capital Islamabad and Rawalpindi Division and shall be covering all customs transactions of the entity related to import, export and allied functions, cleared through any of the Clearance Collectorate/ Directorate across Pakistan.”;

- (v) in the Table, against S. No. 6,—

(a) in column (2), after the word “Audit”, the expression “-North (Customs)” shall be inserted; and

(b) in column (3), for the word “in Pakistan”, the words “of Northern region located in Federal Capital Islamabad and Provinces of Punjab, Khyber Pakhtunkhwa and Gilgit Baltistan” shall be substituted;

(v) after S. No. 6 and corresponding entries relating thereto in columns (2) and (3), the following new serial number and the corresponding entries relating thereto shall be inserted, namely:—

“7.	Director of Internal Audit-South (Customs), Karachi	A-Area of territorial jurisdiction.— All Collectorates/Directorates of Southern region in the provinces of Sindh & Balochistan. B-Area of functional jurisdiction.— (i) Complete and comprehensive (inclusive of all heads) financial accounts/expenditure audits and inspections of Collectorates/ Directorates or other organizations for a whole fiscal year with a view to suggest improvements in the transparency, propriety and efficiency of the procedures and operations for procurement of assets, their maintenance and utilization; (ii) Audits of Collectorates/Directorates to determine correlation of their performance & prevailing service standards with a set of duly approved Key Performance Indicators (KPIs) and best practices of customs operations and procedures; (iii) To initiate sector specific studies to determine the impact of levy of customs duty and other taxes which may include the impact of smuggling, under-invoicing, import restrictions, etc, on such sectors; (iv) Audits of various processes and procedures involved in the clearance of goods and other allied customs matters to improve the efficiency and effectiveness of such procedures; and (v) Third party system IT Audit of any Customs computerized system in operation including WeBOC and One-Customs etc., to examine its effectiveness, efficiency, confidentiality, integrity (system / data), availability and compliance in the relevant system and evaluate whether IT infrastructure, policies and are within the ambit of relevant policies, laws, rules, procedures.”
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[C. No. 1(5)/L&P/2019.]

MUHAMMAD AHSAN KHAN,
Secretary (Law and Procedure).