

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

C.No.1(3)/T&BT/2014

Islamabad, the 30th October, 2014.


CUSTOMS GENERAL ORDER NO. 05 of 2014

**SUBJECT: AMENDMENT OF CUSTOMS GENERAL ORDER NO.10 OF 2012
DATED 31.07.2012.**

The Federal Board of Revenue is pleased to direct that following further amendments shall be made in its Customs General Order No.10 of 2012; dated the 31st July, 2012, namely:-

In the aforesaid order, for paragraph 12, the following shall be substituted, namely:-

“12. Return of empty containers.- Empty containers owned by US Government or US military may be returned from Afghanistan on the request of US ODRP, subject to the compliance of the procedure prescribed for movement of inland containers. The vehicles returning with empty containers shall file an IGM under section 45 of the Customs Act, 1969. This document shall serve as Customs clearance document as well as a record of returning containers in the Customs computerised system. All other empty containers (commercially owned) shall be re-exported as per prevailing procedure/rules.”



(Fazle Samad)

Secretary (Transit & Border Trade)