

CUSTOMS ACT 1969

(IV of 1969)

(As modified upto 1994)

Central Board of Revenue Government of Pakistan

PROHIBITION AND RESTRICTION OF IMPORTATION AND EXPORTATION

15. Prohibitions. No goods specified in the following clauses shall be brought, whether by air or land or sea, into Pakistan:-

- a) counterfeit coin;
- b) forged or counterfeit currency notes;
- c) any obscene book, pamphlet, paper, drawing, painting, representation, figure, photographs, film or article;
- d) goods having applied thereto a counterfeit trade mark within the meaning of the Pakistan Penal Code (Act XLV of 1860) or a false trade description within the meaning of the Merchandise Marks Act, 1889.
- e) goods made or produced outside Pakistan and having applied thereto any name or trade mark, being or purporting to be the name or trade mark of any manufacturer, dealer, or trader in Pakistan unless. (V of 1889)
 - i) the name or trade mark is, as to every application thereof, accompanied by a definite indication of the goods having been made or produced in a place outside Pakistan, and
 - ii) the country in which that place is situated is in that indication shown in letters as large and conspicuous as any letter in the name or trade mark, and in the same language and character as the name or trade mark;
- f) piece-goods manufactured outside Pakistan (such as are ordinarily sold by length or by the piece), unless the real length thereof in standard yards or other measurement for the time being applying in Pakistan has been conspicuously stamped on each piece in Arabic numerals; and
- g) goods made or produced outside Pakistan and intended for sale, and having applied thereto, a design in which copy right exists under the Patents and Designs Act, 1911, in respect of the class to which the goods belong or any fraudulent or obvious imitation of such design except when the application of such design has been made with the licence or written consent of the registered proprietor of the design:

Provided that the (Federal Government) may, by an order in writing, exempt

from provisions of this section any goods or any class or description of goods in transit to a foreign territory.

Power to prohibit or restrict importation and exportation of goods

16. The (Federal Government) may, from time to time, by notification in the official Gazette, prohibit or restrict the bringing into or taking out of Pakistan of any goods of specified description by air, sea or land.

Seizure and confiscation of goods imported in breach of Section 15 or Section 16

17. Where any goods are imported into or attempted to be exported out of Pakistan in violation of the provisions of section 15 or of a notification under section 16, such goods shall, without prejudice to any other penalty to which the offender may be liable under this Act, or any other law, but subject to rules, be liable to (seizure) and confiscation.

DISPOSAL OF CONFISCATED/SEIZED GOODS

CUSTOMS GENERAL ORDER NO.5 OF 1989,
DATED 15TH MARCH, 1989
(Reported as PTCL 1989 St.289)

In supersession of Customs General Order No.19 of 1988, dated 26th June, 1988 (Reported as PTCL 1988 St. 753) and all other orders/instructions on the subject, the Central Board of Revenue is pleased to prescribe the following procedure for the disposal of *confiscated/seized* goods:-

- i) **Narcotics, Liquor and Obscene Films & Literature** - Narcotics, liquor and obscene and objectionable films and literature shall be destroyed. Opium shall, however in the first instance be offered to the Government Opium Factory, Lahore, as per instructions contained in Customs General No.3 of 1980, dated 6th April, 1980. Committees for the destruction of such goods may be constituted by the respective Collectors, Directors, heads of the Agencies.
- ii) **Gold and Currency** - The confiscated gold and currency should be deposited with the State Bank of Pakistan.
- iii) **Silver** - ripe for disposal, should be disposed of by the Trading Corporation of Pakistan through open tenders, keeping in view the prevailing rates in the international markets.
- iv) **Precious Stones** - Precious stones shall be disposed of with the co-operation of the Gem Stone Corporation of Pakistan.
- v) **Consumer durables & other miscellaneous goods** - The consumer durable like TVs, VCRs, Refrigerators, Deep Freezers, Micro-Wave

Ovens, etc., and other miscellaneous goods, when ripe for disposal, may be offered for sale, in the first instance, to the Utility Stores Corporation of Pakistan and the Canteen Stores Department for disposal through their retail outlets.

- vi) **Cigarettes** - Cigarettes should be sold to the Pakistan International Airlines Corporation, on appraised value, determined by the respective Collectors/Director, for purposes of resale by them to passengers, on board their international flights.

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