CUSTOMS- RELATED QUESTIONS FOR INCOMING AND OUTGOING PASSENGERS

A. FREQUENTLY ASKED QUESTION ABOUT UNACCOMPANIED BAGGAGE SCHEME

1. **What are the Baggage Rules? From where can I get the Baggage Rules?**

   Any passenger/person who intends to avail allowances under Baggage Rules/ Transfer of Residence Scheme may read the SRO. 666(I)/2006 dated 28th of June, 2006, in which all relevant details are provided. It can be accessed on FBR website at:www.fbr.gov.pk/sros.

2. **Items/Goods a passenger can bring under Unaccompanied Baggage?**

   A passenger can bring personal wearing apparel and other personal, professional and household effects including personal wearing apparel and clothing accessories, personal adornments, toilet requisites, electric shaver in use, medal and trophies bestowed upon the passenger, one electric iron, one hair dryer, on wrist watch, one laptop, video camera and professional tools valuing $500 maximum etc.

3. **How much allowances can a genuine passenger avail under transfer of residence scheme?**

   A genuine passenger shall be allowed an allowance of $1500 in additional to allowances mentioned in Paragraph A, B and Rule 3 of Baggage Rules, 2006.

4. **How much electronics can a genuine passenger bring under transfer of residence scheme?**

   A genuine passenger under transfer of residence scheme can bring one television set, one deep freezer, one refrigerator, one microwave oven, one cooking range, one washing machine and one air conditioner on payment of 50% of total duty and taxes.

5. **Can a passenger get allowances twice in a year?**

   No, a passenger can avail the allowances only once in a year.

6. **What are the conditions for non-admissibility of allowances?**

   The allowances under the Baggage Rules shall not be admissible if the goods are in commercial quantity orif the goods are not shipped from the country where the passenger has resided prior to arriving in Pakistanorif the goods do not reach Pakistan within sixty days of arrival of passenger.

7. **Are there any prohibited items in Unaccompanied Baggage scheme?**

   Yes, Arms and ammunitions, obscene and subversive literature, items of intellectual property right infringement, alcoholic beverages and such items which are prohibited under section 2(s), 15 and 16 of the Customs Act, 1969 and Imports and Exports (Control) Act, 1950.

B. <u>OTHER IMPORTANT QUESTIONS</u>

<u>Assessment of duty and taxes on vehicles</u>

1. **What is the procedure for assessment of duty and taxes on motor vehicles brought by the expatriate Pakistanis?**

   Customs General Order No.14 of 2005 dated 06.06.2005 issued by CBR/FBR contains detailed procedure for assessment of customs duty and taxes on the imported vehicles.

   FOB means Freight on Board: It is the value of vehicles that the seller/supplier declares while delivering the same on ship for transportation to the buyer.

   C&F means Cost and Freight: It is the value worked out by adding the amount of actual transportation charges in FOB value.

   CIF: It is the value of vehicle when insurance charges are added to C&F value. The assessment of customs duty and taxes is done on CIF value.

<u>Currency</u>

2. **What is the amount of currency that a passenger can bring into Pakistan or take along while leaving for some foreign country?**

   According to SRO2201(I)/2022 dated 12.12.2022 issued by FBR, a passenger entering Pakistan can bring foreign currency. However, for currency above USD 10,000 or equivalent, he has to declare before customs officer. The passenger leaving Pakistan to some foreign country can take along currency USD 5000 or equivalent if he is 18yearold or above. Passenger below 18 years (children) can take out USD 2500 or equivalent. For travelling to Afghanistan USD 1000 or equivalent is allowed.