



# Import Customs Guide **PAKISTAN**

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GOODS	DOCUMENTS REQUIRED	CUSTOMS PRESCRIPTIONS	REMARKS
<b>Removal goods</b> Residents Availing/Eligible for Transfer of Residence (TR)	<ul style="list-style-type: none"> <li>Original passports, showing all travel history, covering travels in past two years.</li> <li>Original or Express BL/ AWB (duly endorsed by consignee).</li> <li>Packing list in detail, especially electrical items with Make / Model, etc.</li> <li>Transfer of residence (TR) form (to be provided by the destination agent to the customer for signature and agent will fill the form).</li> <li>National Identity Card copy for Pakistani Nationals.</li> <li>Valid visa (for foreign nationals only).</li> <li>Employment letter (for foreign nationals only).</li> <li>Signatures on Customs/Shipping Line/Air Line Authority Letters by consignee.</li> <li>NICOP for dual Nationals.</li> <li>Power of Attorney by shipper in favour of customs clearing agent.</li> </ul>	<ul style="list-style-type: none"> <li>The TR gives an automatic duty-free allowance of the following items: <ul style="list-style-type: none"> <li>Old and used furniture, fixture, crockery, cutlery, kitchen utensils, rugs, household linen, beddings including blanket and other household goods generally used by family during stay abroad, excluding the items listed below: <ul style="list-style-type: none"> <li>One television set, one deep freezer, one refrigerator, one microwave oven, one cooking range, one washing machine and one air conditioner on the payment 50 % of the total duty and taxes (new regulatory duty &amp; taxes notified from time to time by the government of Islamic Republic of Pakistan).</li> <li>Professional tools and equipment of the value not exceeding five thousand USD and second-hand or used medical equipment, including electro medical equipment, if in use of a Pakistani national who is a registered medical practitioner recognized by Pakistan medical and dental council provided that for above an inspection certificate from an internationally recognized inspection agency in the exporting countries to the effect that such equipment is free from bacteria and</li> </ul> </li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li><b>VERY IMPORTANT:</b> <ul style="list-style-type: none"> <li>Shipment must be booked at origin within 15 days of arrival of consignee. The presence of consignee is required at the time of Custom clearance. <ul style="list-style-type: none"> <li>For more information, please visit <a href="http://www.fbr.gov.pk">www.fbr.gov.pk</a> and click custom - Travellers.</li> </ul> </li> </ul> </li> <li>To avail the facility of TR (transfer of the resident) the customer must have been living abroad for two years or more and his short visits and stays in Pakistan in these two years should not exceed 60 days in short breaks.</li> <li>The Additional Collector of Pakistan Customs has the authority to condone short visits up to 120 days for availing the TR, if the reasons given by the customer are found to be satisfactory.</li> <li>The customer at destination signs the TR form.</li> <li>The Transfer of Residence includes Foreign Nationals coming to Pakistan for a period of two years or more.</li> <li>To avail the TR the Foreigner needs to show a company letter showing his intended posting to be two or more years along with a valid visa.</li> </ul>

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		<p>other material injurious to human health, is furnished at the time of import of equipment.</p> <ul style="list-style-type: none"> <li>▪ Weapon of non-prohibited bore for the personnel of armed forces, customs, police or any other law enforcement agency.</li> <li>▪ The consignee is allowed duty free gift allowances up to USD 500.00 in addition to TR. For the following items, UPON FIRST VISIT / ENTRY in Pakistan in a calendar year, otherwise the Duty &amp; Taxes shall be applied: <ul style="list-style-type: none"> <li>▪ Personal wearing apparel and clothing accessories in use.</li> <li>▪ Personal adornments in use.</li> <li>▪ Toilet requisites and electric shaver in use.</li> <li>▪ Medals, trophies &amp; prizes bestowed upon a passenger.</li> <li>▪ One electric iron in use.</li> <li>▪ One hair dryer in use.</li> <li>▪ Pushcart, toys &amp; goods of personal use of the accompanying child.</li> <li>▪ Decoration pieces in use.</li> <li>▪ Wall clock in use.</li> <li>▪ Vacuum cleaner in use.</li> <li>▪ Table lamp in use.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>▪ Important: <ul style="list-style-type: none"> <li>▪ Goods brought in commercial quantity shall be allowed release only on payment of duty and taxes at the statutory rates and redemption fine equal to thirty percent or more as per law notified from time to time by the government of Pakistan on the assessed value of the goods.</li> <li>▪ The government of Islamic republic of Pakistan (W.E.F. 1st July 2019 through Finance Act 2019-2020 for section 82 i.e. for the late filing of goods declaration) has imposed the penalty as per below schedule: <ul style="list-style-type: none"> <li>▪ 10 days free from penalty after arrival of the vessel;</li> <li>▪ After free days, first 5 days penalty @ RS 5000/ (five thousand only) per day;</li> <li>▪ Onward @ RS 10, 000/ (ten thousand only).</li> </ul> </li> </ul> </li> <li>▪ Clearance: 7-10 working days.</li> <li>▪ Customs duties payable in Pakistani Rupees from consignee's account to the designated bank.</li> </ul>
<b>Removal goods</b> Residents not eligible for the TR facility	<ul style="list-style-type: none"> <li>▪ Original Passport showing all travel history.</li> <li>▪ Original/Express BL/AWB (duly endorsed by consignee).</li> <li>▪ Packing list in detail, especially electrical items with Make / Model, etc.</li> <li>▪ National Identity Card copy for Pakistani Nationals.</li> <li>▪ Signatures on Customs and Shipping</li> </ul>	<ul style="list-style-type: none"> <li>▪ The consignee is allowed duty free Gift allowances up to USD 500.00 for the following items, if not eligible for TR, but FIRST VISIT / ENTRY in Pakistan in a Calendar year, otherwise the full Duty &amp; Taxes shall be applied to all items, including below: <ul style="list-style-type: none"> <li>▪ Personal wearing apparel and clothing</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>▪ Following items are allowed on the payment of FULL Duties / Taxes &amp; Fine as notified from time to time by the Islamic Republic of Pakistan on the following items: <ul style="list-style-type: none"> <li>▪ Television/LCD/LED</li> <li>▪ Deep freezer</li> <li>▪ Refrigerator</li> <li>▪ Microwave oven</li> </ul> </li> </ul>

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	<ul style="list-style-type: none"> <li>line/Airline Authority letters by Consignee.</li> <li>NICOP for dual Nationals.</li> </ul>	<ul style="list-style-type: none"> <li>accessories in use.</li> <li>Personal adornments in use.</li> <li>Toilet requisites and electric shaver in use.</li> <li>Medals, trophies and prizes bestowed upon a passenger.</li> <li>One electric iron in use.</li> <li>One hair dryer in use.</li> <li>Pushcart, toys &amp; goods of personal use of the child.</li> <li>Decoration pcs in use.</li> <li>Wall clock in use.</li> <li>Vacuum Cleaner in use.</li> <li>Table Lamp in use.</li> </ul>	<ul style="list-style-type: none"> <li>Cooking range</li> <li>Washing machine</li> <li>Air conditioner</li> <li>Any other electrical /mechanical gadget</li> <li>Clearance: 7-10 days.</li> <li>Customs duties payable in Pakistani currency to banks from consignee's account.</li> </ul>
<b>Diplomats removals</b>	<ul style="list-style-type: none"> <li>Duty/Tax Exemption Certificate issued by Ministry of Foreign Affairs in Islamabad.</li> <li>Original or Express BL/AWB.</li> <li>Inventory/Packing list.</li> <li>Authority letter from Mission for Customs and Shipping line/Airline.</li> <li>Copy of passport with valid visa of Pakistan with arrival stamp page.</li> </ul>	<ul style="list-style-type: none"> <li>All Household Goods and Personal Effects are Duty/Tax free.</li> <li>Alcohol is not authorized in the shipment: <ul style="list-style-type: none"> <li>Alcohol is only allowed against Duty/Tax Exemption Certificate issued by Ministry of Foreign Affairs in Islamabad, against the allowance admissible, during assignment of diplomat, against the status of diplomat.i.e From Ambassador, Head of Mission down to secretary level has a different quota.</li> </ul> </li> <li>Port storage is free for six days.</li> <li>Demurrage for containerized/LCL shipments will be charged normally after seven days from vessel arrival.</li> </ul>	<ul style="list-style-type: none"> <li>The shipment is exempt from any physical checks and does not open at the Port/Airport, subject to production of Ministry of Foreign Affairs TAX Exemption Certificate.</li> <li>The MOFA Tax Exemptions usually takes two to four weeks in issuance.</li> <li>Most important: <ul style="list-style-type: none"> <li>Due to procedural requirements in issuance of tax exemption by MOFA, it is suggested to coordinate with local partner before 'shipped on board' to avoid the heavy port dues, customs penalty on late filing under section 82 &amp; shipping line container detention.</li> <li>The government of Islamic Republic of Pakistan (W.E.F. 1st July 2019 through Finance Act 2019-2020 for section 82 i.e. for the late filing of goods declaration) has imposed the penalty as per below schedule: <ul style="list-style-type: none"> <li>10 days free from penalty after arrival of the vessel;</li> </ul> </li> </ul> </li> </ul>

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			<ul style="list-style-type: none"> <li>▪ after free days, first 5 days penalty @ RS 5000/ (five thousand only) per day.</li> <li>▪ onward @ RS 10, 000/= (ten thousand only per day till maximum penalty i.e. RS.100, 000/ (one hundred thousand only).</li> <li>▪ Clearance 7-10 working days.</li> <li>▪ The port/shipping line or any other payment payable in Pakistani currency.</li> </ul>
<b>Temporary Visitors/Tourists</b>	<ul style="list-style-type: none"> <li>▪ Original passport.</li> <li>▪ Original or Express BL/AWB.</li> <li>▪ Packing list.</li> <li>▪ Signatures on Customs and Shipping Line/Airline authority letters.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Allowances for Foreign Nationals and Tourists: <ul style="list-style-type: none"> <li>▪ Personal wearing apparel and clothing accessories,</li> <li>▪ Personal adornments, toilet requisites and electric shaver in use.</li> <li>▪ Medals, trophies, prizes bestowed upon passenger,</li> <li>▪ One electric iron, one dryer,</li> <li>▪ Two hundred cigarettes or fifty cigars, or half a kilo of manufactured tobacco,</li> <li>▪ Pushcart toys &amp; goods of personal use of the accompanying child,</li> <li>▪ One mobile phone,</li> <li>▪ One wristwatch,</li> <li>▪ One still and one video camera,</li> <li>▪ Professional tools of the value not exceeding five hundred US dollars,</li> <li>▪ Additional duty-free allowance of the value not exceeding one hundred US dollars.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>▪ An officer of customs not below the rank of superintendent may allow temporary release of any personal and professional tools, equipment, computers, cameras, video camera, DVD, VCD without payment of customs duties by: <ul style="list-style-type: none"> <li>▪ Making an endorsement to that effect of the serial number, or other identifications on the passport of foreigners or against a bank guarantee for export within thirty days or return of the tourist whichever is earlier.</li> <li>▪ The released items shall not be sold in Pakistan, and the tourist shall take such items out of Pakistan with him personally or may export the same on or before his departure from Pakistan.</li> </ul> </li> <li>▪ Clearance 4-5 working days.</li> <li>▪ Customs duties payable in Pakistani currency.</li> </ul>

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<b>Vehicles</b>	<ul style="list-style-type: none"> <li>▪ OBL/AWB duly signed by consignee.</li> <li>▪ Goods Declaration Form.</li> <li>▪ Original Passport and Certificate of Title.</li> <li>▪ Invoice of purchase showing the Engine number, Model and horsepower.</li> <li>▪ De-registration Certificate (in case of used car import).</li> <li>▪ National Identity Card copy for Pakistani Nationals.</li> <li>▪ Signatures on customs and Shipping line/Airline authority letters.</li> <li>▪ NICOP for dual National's.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Duty specifications: <ul style="list-style-type: none"> <li>▪ Up to 800 CC: 106.651 %</li> <li>▪ 801 to 1000 CC: 113.54 %</li> <li>▪ 1001 to 1300 CC: 125.792 %</li> <li>▪ 1301 to 1500 CC: 125.792 %</li> <li>▪ 1501 to 1800 CC: 152.84 %</li> <li>▪ Hybrid 1500 CC: 125.792 %</li> <li>▪ Hybrid 188 CC: 152.84 %</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>▪ Cars/passenger vehicles can be imported under below: <ul style="list-style-type: none"> <li>▪ Transfer of residence scheme (TR) for Pakistan citizens</li> <li>▪ A diplomat is exempt from Duty &amp; Taxes and all other conditions on vehicles age, on the basis of tax exemption certificate from Ministry of Foreign Affairs (MOFA) to be obtained by the embassy.</li> <li>▪ An expat, privileged person is exempt from Duty &amp; Taxes and all other conditions on vehicles age, on the basis of tax exemption certificate from Ministry of Economic Affairs Division (EAD) to be obtained by the Employer/NGO/Project assigned.</li> <li>▪ However, all other taxes i.e. GST, SALES TAX, EXCISE DUTY remains liveable.</li> </ul> </li> <li>▪ Most important: <ul style="list-style-type: none"> <li>▪ Under TR scheme, transfer of foreign currency (equalised to the assessed customs duty and taxes) shall be required through banking channel into Pakistan and the proof of transfer with bank detail.</li> </ul> </li> <li>▪ Note: <ul style="list-style-type: none"> <li>▪ Cars (Sedan/Coupe) cannot be more than 36 months old.</li> <li>▪ SUV's/motorbikes cannot be more than 60 months old.</li> </ul> </li> </ul>
<b>Pets/Animals</b>	<ul style="list-style-type: none"> <li>▪ Health &amp; Vaccination Certificates issued by concerned Authority at Originating Country.</li> <li>▪ Passport of importer.</li> <li>▪ Quarantine, Health Certificate issued by Government of Pakistan.</li> <li>▪ Pet passport.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Allowed accompanied or as unaccompanied baggage.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Prior release for immediate clearance (required at least 48 hours prior to arrival of flight) upon submission of AWB + Health &amp; Certificate + Quarantine Certificate and copies of passports.</li> <li>▪ Conditions of import: importable subject to</li> </ul>

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	<ul style="list-style-type: none"> <li>▪ AWB.</li> <li>▪ Authority letter from passenger in favour of clearing Agent.</li> <li>▪ Copy of CNIC for Pakistani Nationals.</li> <li>▪ Copy of NICOP for dual nationals.</li> </ul>		quarantine requirement of Animal Quarantine Department of Ministry of National Food Security & Research Government of Pakistan.
<b>Prohibited/Restricted items</b>		<ul style="list-style-type: none"> <li>▪ Weapons of any kind,</li> <li>▪ Alcohol in any quantity,</li> <li>▪ Pornography or related magazines</li> <li>▪ DVDS,</li> <li>▪ Erotic/naked artwork,</li> <li>▪ Narcotics,</li> <li>▪ Toxic and radioactive materials,</li> <li>▪ Ivory,</li> <li>▪ All goods of Israeli origin,</li> <li>▪ Any publication or book, magazine against Islam or Pakistan</li> <li>▪ Antiquities without notarized purchase invoice and certificate of origin.</li> <li>▪ 3D Printers / Gambling Equipment / Stolen goods / Firearms and other similar devices / Translation of the Holy Quran without Arabic text / Factory rejects and goods of job lot/stock lot or sub- standard quality / Caffeine citrate / CFC gas-based refrigerators, deep- freezers and other refrigerating cooling, chilling equipment / compressors.</li> </ul>	
<b>Remark</b>		<ul style="list-style-type: none"> <li>▪ Allowances under these rules shall not be admissible in case: <ul style="list-style-type: none"> <li>▪ Goods are in commercial quantity.</li> <li>▪ Goods are not shipped from the country where the passenger has resided prior to arriving in Pakistan.</li> <li>▪ Goods do not reach Pakistan within sixty days of the passenger's arrival.</li> <li>▪ Baggage of the crew of the conveyances</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>▪ Reference Regulatory Duty: (SRO) 1035(I)/2017 Dated 16th October, 2017: <a href="http://www.fbr.gov.pk/DisplaySRO/6285">http://www.fbr.gov.pk/DisplaySRO/6285</a></li> </ul>

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		<p>excluding the articles in their personal use.</p> <ul style="list-style-type: none"> <li>▪ Baggage of the passengers returning to Pakistan after stay abroad of less than seven days excluding the articles of their personal use.</li> </ul>	





The FIDI Global Alliance

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