

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
CENTRAL BOARD OF REVENUE

R. G. G. G.
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C.No.5(2)CB/88(L&P)

Islamabad, the 8th February, 2005.

CUSTOMS GENERAL ORDER NO.02/2005

SUBJECT: PROCEDURE FOR RE-EXPORT OF IMPORTED CONSIGNMENTS.

In order to streamline the re-export of imported consignment in terms of Export Policy Order, sub-para "g" of para "10" of SRO No.635(I)/2004 dated 22.07.2004, and Section 105 of the Customs Act, 1969, the following procedure is laid down for ensuring prompt processing of such requests for re-export.

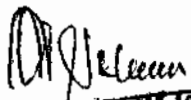
A: WHERE GOODS TO BE RE-EXPORTED ARE STILL AT PORT:

- (1) An application shall be submitted to the Assistant/Deputy Collector of concerned group/section along with the following documents:
 - a) Import invoice, packing list and bill of lading;
 - b) Export invoice and packing list;
 - c) L/C at sight or advance payment receipt alongwith E-Form; and
 - d) GD for export declaring the relevant SRO 635(I)/2004 dated 22.07.2004.
- (2) The concerned group/section will get the consignment examined under examination first system and process the case for formal approval of the assistant / deputy collector to re-export the consignment. The approved G.D for Import as well as Export, shall be stamped "CLEARED FOR RE-EXPORT ONLY".
- (3) After such approval, G.D shall be forwarded to Cash Section to obtain free No. on it.
- (4) After such approval, if required, the consignment may be re-located to the Export consignments areas, under Customs escort. The Principal Appraiser (sheds) will depute an examining officer to escort the consignment.
- (5) The exporter / customs agent will provide a copy of the GD for export bearing examination report and copy of mate receipt and bill of lading to the concerned Appraisement group/section within fifteen days of clearance of the goods as per para-2 above with photocopy of examination report on the shipping bill duly authenticated by the Export Collectorate. These documents will be placed on relevant file of the Appraisement group/section.

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- (1) An application shall be submitted to the assistant / deputy collector of concerned appraisement group/section alongwith the following documents:
 - a. Importer's copy of GD for bond or duplicate copy (into bond bill of entry (original).
 - b. Manifested GD for ex-bond declaring the relevant Section 105 of the Customs Act, 1969 and SRO 635(I)/2004 dated 22.07.2004.
 - c. Import invoice and certificate from the concerned warehouse keeper to the effect that the subject goods are lying at warehouse.
 - d. Export invoice & packing list.
 - e. L/C at sight or advance payment receipt, alongwith E-Form; and
 - f. GD for export.
- (2) The concerned group/section shall process the G.D. and after formal approval of the assistant / deputy Collector to re-export the consignment, the approved G.D for Ex-Bond & Export, shall be stamped "CLEARED FOR RE-EXPORT ONLY".
- (3) After such approval, G.D shall be forwarded to Cash Section to obtain free No. on it.
- (4) The exporter / clearing agent shall present GD to Bond section & the Principal Appraiser (Bonds) shall depute an examining officer to escort the consignment for re-export.
- (5) The goods shall be examined as per declaration on GD for bond or into bond bill of entry and GD for export under the supervision of Assistant / Deputy Collector(Export) and confirmed that the goods correspond to the description.
- (6) Shipment shall be allowed only if all particulars of into bond bill of entry and GD for export are found in order and examination report on GD for export is duly signed by Assistant / Deputy Collector (Export).
- (7) The exporter / clearing agent shall provide a copy of the GD for export bearing examination report and a copy of mate receipt to the concerned group/section as well as Bond Section after export of the goods but not later than fifteen days of removal of the goods from Bond along with attested photo copy of examination report on GD for export. These documents shall be placed on relevant file of the group / Bond Section.
- (8) This supersedes Standing Order No.14/91 (Appraisement) dated 08.06.1991.


Muhammad Asif Islam
Office Secretary
Karachi Customs Agents Group
17/02/05


(Akhlaq Ahmad Khattak)
Secretary (Law & Procedure)