



GOVERNMENT OF PAKISTAN
MODEL CUSTOMS COLLECTORATE OF EXPORTS
PORT MUHAMMAD BIN QASIM
EXPORT PROCESSING ZONE
KARACHI
021-99208061



No. S1/MISC/213/2000/CUS/EPZ

November 10, 2018

OFFICE ORDER NO. 08/2018/CUS/EPZ

Subject: **EXAMINATION / ASSESSMENT GUIDELINE FOR KEPZ**

In order to streamline procedure relating to removal / examination / assessment of the cargo meant for KEPZ or the goods exported to tariff area the following guidelines are circulated for strict implementation by the examination / assessment staff:

a. **Removal of Goods to KEPZ:**

- i. On receipt of GD alongwith Bill of Lading and other relevant import documents, the examining / assessing officer shall ensure the original Master Bill of Lading is annexed with the GD.
- ii. Tracking of Bill of Lading as well as Container shall be undertaken for ascertainment of bonafide of Bill of lading and actual port of shipment and this aspect shall be endorsed on the copy of Bill of Lading by the concerned Appraising Officer.
- iii. In case of cargo originating from sensitive ports e.g. UAE, China, Singapore, Hong Kong, Indonesia, Malaysia and Korea, the examination order shall be endorsed for scanning / weighment of the container at the port of arrival by the staff of respective Collectorate followed by special escorting by the staff of MCC-Preventive and tracking by M/s. TPL Trakker.

b. **Examination of goods at KEPZ Imported from Abroad:**

- i. On receipt of duly escorted and sealed container from MCC-Preventive and tracking by M/s. TPL Trakker the Appraising Officer shall ensure the de-sealing of the container and tracker in his presence in notified examination area in KEPZ.
- ii. In case of goods found to be of sub-standard / inferior quality, the Examining Officer shall call the tracker history of the container from TPL Trakker and shall counter check whether any route deviation or exceed trip time or otherwise has occurred. If there is any route deviation or exceed trip time the matter shall be reported to Deputy Collector (KEPZ) for initiating preliminary investigation with regard to suspected enroute replacement of cargo or deviation of vehicle from the specified route given to the tracking company.

iii. In case of mis-declaration of description the goods shall be detained under Section 168 of the Customs Act, 1969 followed by initiation of Contravention Report.

c. **Assessment of Imported Goods at KEPZ:**

i. On the basis of examination report, the concerned Assessing Officer shall ensure proper classification / valuation of the goods.

d. **Examination / Assessment of goods Meant for Tariff Area:**

i. In case of risk prone items involving revenue implications e.g. Paper & Paper Board and Plastic of all sorts meant for tariff area the investor shall present the goods under First Examination System and after conclusion of the assessment he shall pay the taxes and then remove the goods directly from the examination area to the tariff area and this will avert any possible replacement of examined goods. However, rest of the goods shall be examined under Second Appraisalment System as was being done previously.

ii. Goods meant for tariff area under Rule 229 of the Customs Rules, 2001 notified vide SRO 450(I)/2001 dated 18.06.2001 for Home Consumption the assessing officer shall ensure application of relevant Import Policy Order and other requirement prescribed under the Customs Act, 1969 including assessment under the provision of Section 25 of the Customs Act, 1969 and levy of Valuation Ruling / Assessment guideline as is being followed by other Collectorate in the tariff area.

02. The examining / assessing staff and all the stake holders shall ensure strict implementation of these guidelines with immediate effect and any deviation thereof shall be viewed seriously.

(Ali Ijaz)
Deputy Collector
KEPZ

Copy to:

- i. The Chief Collector, Enforcement-South, Custom House, Karachi.
- ✓ ii. The Collector, MCC-Exports (PMBQ), Port Qasim, Karachi.
- iii. The Secretary, EPZA, Karachi for circulation among all the stake holders.
- iv. The Additional Collector, MCC-Exports (PMBQ), Port Qasim, Karachi.
- v. All investors operating in KEPZ.
- vi. All clearing agents working in KEPZ.
- vii. Notice Board.

(Ali Ijaz)
Deputy Collector
KEPZ