

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

C.No.3(8)L&P/2024

Islamabad, the 24th February, 2025

CUSTOMS GENERAL ORDER NO. 01 OF 2025

Subject: **PROCEDURE FOR CENTRALIZED CUSTOMS EXAMINATION THROUGH ESTABLISHMENT OF CENTRALISED EXAMINATION UNIT (CEU).**

In order to improve the quality of customs examinations, bring transparency, expedite clearance of goods and enhance trade facilitation, Centralized Customs Examination is hereby introduced. For the said purpose, a Centralised Examination Unit (CEU) shall be established at Karachi. The following procedure is prescribed for the working of the CEU: -

- 1) The CEU shall be located at a designated place in Karachi, to be notified by the Chief Collector of Customs Appraisalment (South), Karachi;
- 2) Deputy/Assistant Collectors shall be posted in CEU by the Chief Collector of Customs Appraisalment (South), Karachi, who shall be responsible for resolution of system related and logistics/ operational issues;
- 3) The Appraisers (Examination) shall be posted by the Chief Collector of Customs Appraisalment (South), Karachi at CEU as per the requirement;
- 4) Consignments arriving at all the terminals of Karachi Port will be examined through the CEU. The GDs filed at the Collectorates of Customs, Appraisalment – East, West and SAPT, Karachi and assigned examination by or created in the Customs Computerized System (CCS) shall be processed through the CEU. In the next phase, CEU will be suitably rolled out to other customs stations at Port Qasim and across the country;
- 5) All Appraisers (examination) of the Collectorates of Customs, Appraisalment – East, West and SAPT, Karachi shall be placed in the CEU. Each Appraiser (examination) shall be allocated to a specific Port terminal/ Off-dock terminal (ODT) for three days on the principle of randomization by the CCS. Such allocation may be extended to one week depending upon operational requirements at the port terminal/ ODT;
- 6) The Containers / LCL consignments shall then be randomly assigned by the CCS to the Appraiser (examination) for examination as per the Port terminal/ODT allocated to them by the CCS;
- 7) All examinations shall preferably be completed on the same day. Any pending examination shall be required to be completed by the same examiner next day;

- 8) GDs/examinations in which documents are called, but not uploaded on the same day shall be re-allocated by the CCS next day to another available examiner on the same Port terminal/ODT;
- 9) The examination of GDs shall be completed as per the provisions of the Customs Act, 1969 and rules made thereunder including Valuation Rulings, Customs General Orders, Public Notices and instructions issued by the Board/Chief Collector and the Collectorates from time to time, and other applicable laws and regulations;
- 10) The Appraisers (examination) shall be equipped with tablets and body cams etc., which shall be integrated with the CCS for uploading of pictures, and feeding of examination reports. The Central Control Room for the CEU shall monitor the real time body camera footage under the supervision of AC/DC (CEU) and store the footage for a minimum of 03 months for retrieval as and when required;
- 11) The GDs of any specified category of goods which are required to be finalised at the level of Assistant/ Deputy Collector shall be forwarded in the system to the Assistant/ Deputy Collector, Examination of the Collectorates for further processing;
- 12) Any requests for re-examination filed by the importers/ Customs agents in the Collectorates would be referred to the CEU with the approval of the Additional Collector of the concerned Collectorate for carrying out the requested re-examinations;
- 13) All post-examination actions shall be performed in accordance with the Customs General Order No. 06 of 2024 dated 09.12.2024. Besides, all Port terminal/ ODT related coordination, monitoring and supervision, and auction related matters shall continue to be the responsibility of the respective Collectorates of Customs – Appraisement; and
- 14) Collector Headquarters-Appraisement (South), Karachi shall have complete visibility of GDs in CEU for necessary vigilance and anti-evasion actions.


(Zakir Muhammad)

Secretary (Law & Procedures)