GOVERNMENT OF PAKISTAN (REVENUE DIVISION) FEDERAL BOARD OF REVENUE

NOTIFICATION

Islamabad, the 27th May, 2025.

S.R.O.933(I)/2025.- In exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), section 50 of the Sales Tax Act, 1990, section 40 of the Federal Excise Act, 2005 and section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), the Federal Board of Revenue is pleased to direct that the following further amendment shall be made in the Customs Rules, 2001, which, as required by sub-section (3A) of the said section 219, were previously published *vide* Notification No. S.R.O.817(I)/2025, dated the 17th day of May, 2025, namely:-

In the aforesaid Rules, in Chapter XXI, in sub-chapter VII, after the words "bank guarantee", wherever occurring, the words "or Insurance Guarantee by an AA++ Company" shall be inserted.

[C. No.1(14)T&BT/2013]

(Zubair Shah)

Secretary (Transit & Border Trade)