**IMPORTS PROCEDURES IN PAKISTAN**

**Customs Clearance / Introduction**:

It is a common belief by the importers in Pakistan that custom clearance is very difficult, time consuming and cumbersome procedure. As a result it has become a common practice to engage a clearing agency in fulfilling the requirements and procedures of the customs departments, as well as clearance of consignments. However a part of the negative perception relates to the low awareness level about the compliance requirements for import procedure. It can be divided into two major segments. First, appraisal, where the goods are physically verified and customs duty is calculated and second appraisal where the actual or final duty is calculated and levied upon the importer. This document covers all the necessary aspects, which is the fundamental part in clearance of goods/shipment and the process of assessment of customs duty and taxes. Shipments may be received at either the Sea, Airport or Dry port declared by the customs authorities as customs ports, customs airport and land customs station; the procedure for clearance is same for every customs station.

**Arrival of the Goods at Customs Ports**:

The Federal Board of Revenue off and on declares the customs ports comprising of sea, land and air ports for the purposes of clearance of goods. The customs clearance process starts with the arrival of cargo ship, plane or other carrier of goods in the country on the designated sea, land and air ports. Upon arrival of the goods at the customs port, the port authorities issue the Import General Manifest (IGM) to each shipment. It is a number indicating the serial of the shipment arrived during the year. Upon receipt of the IGM the consignment is further indexed to allow for a systematic reference of all goods received. After issuing this number, the shipment is off loaded and sent back to port warehouse. In the case of land customs station i.e. dry port etc. the IGM is issued not at the time the goods reach the land customs station but at the time the goods are off loaded at the sea or airport. Upon arrival of the off loaded goods, the clearance process starts. Normally at this point a clearing agency is engaged by the importer to facilitate the process of customs clearance and to reduce interface with the customs officials.

**Clearance Procedure for Imports:**

**Following documents are required and provided to the clearing agent for processing:**

* Invoice of shipment
* Packing list
* Bill of lading
* Copy of the Letter of Credit or Contract
* FTA / SITA
* Weboc Identity & Password.
* Electronic Import Form
* Brochure of items / Health Certificate / Standard certificate / …………….etc
* Authority Letter for Custom clearance and DO collection

Note: There is no import/export license

### ****Checklist of Documents for Import:****

|  |  |
| --- | --- |
| **Process phases** | **Documents/information Required** |
| **First phase (ordering)** | Purchase order |
| Order Acknowledgment |
| Performa invoice |
| Letter of credit |
| Shipment Advice & Plan |
| **Second phase (Documentation)** | Commercial invoices |
| Packing list |
| Bill of Lading/Airway bill |
| Weight Note |
| Health certificate |
| Halal Certificate |
| Certificate of analysis |
| Sanitary certificate |
| Insurance cover note or Marine insurance |
| **Third Phase (Clearance)** | Bill of entry(Goods Declaration) |
| Duty receipt |
| Excise duty Receipt |
| Transportation if any |
| **Fourth phase (Remittance)** | Submission of documents |
| Remittance telex |
| Payment done |

### Note: Bill of Lading/Airway Bill is most important document without this consignment cannot be released by bank.