

**No penalty for not filing GDs on goods imported as gift**

ISLAMABAD: The Federal Board of Revenue (FBR) will not impose any penalty for not filing Goods Declarations (GDs) on goods imported as gift by individuals without national tax number (NTN) or sales tax registration number (STRN) through courier/air cargo, diplomatic cargo and imports made by government agencies.

The FBR has implemented the decision in field formations after amendment made in Section 156 of the Customs Act 1969 through Tax Laws Amendment Ordinance 2019.

According to the FBR, the penal Clause 47A of Section 156(1) of the Customs Act provides for fix penalty at Rs5,000 for initial five days and there after at Rs10,000 per day upto maximum limit of Rs100,000 in case GD is filed after 10 days of the date of arrival of goods into Pakistan.

This clause was inserted to realize stuck up government revenue as importer will suitably discharge their liabilities to avoid their penalties.

However, bonafide person needs to be excluded from this penal clause. The intent of the proposed amendment is to exclude the goods imported or received as gift by individuals without NTN or STRN through courier or air cargo, diplomatic cargo and imports made by government agencies, the FBR added.