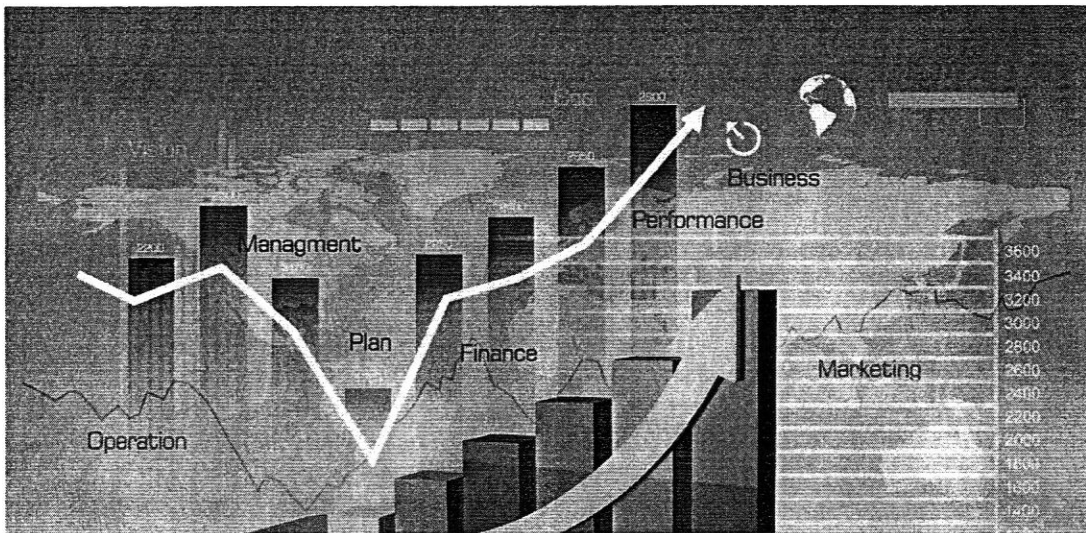


SENATE OF PAKISTAN



REPORT OF THE SENATE STANDING COMMITTEE ON FINANCE AND REVENUE



REPORT OF THE SENATE STANDING COMMITTEE ON FINANCE
AND REVENUE ON A MONEY BILL TITLED “THE CUSTOMS
(AMENDMENT) BILL, 2026” REFERRED BY THE HOUSE ON 15TH
MAY, 2026

PRESENTED BY
SENATOR SALEEM MANDVIWALLA
CHAIRMAN COMMITTEE

SENATE SECRETARIAT

REPORT OF THE SENATE STANDING COMMITTEE ON FINANCE AND REVENUE ON A MONEY BILL TITLED "THE CUSTOMS (AMENDMENT) BILL, 2026" REFERRED BY THE HOUSE ON 15TH MAY, 2026

I, Senator Saleem Mandviwalla, Chairman, Standing Committee on Finance, and Revenue, have the honour to present, on behalf of the Committee, this report on a money bill titled "The Customs (Amendment) Bill, 2026" introduced by Mr. Bilal Azhar Kayani, State Minister for Finance, on behalf of Senator Muhammad Aurangzeb, Minister for Finance and Revenue, and referred by the house on 15th May, 2026 to the Committee for Consideration and report within ten days.

2. The composition of the Standing Committee is given as under: -

1. Senator Saleem Mandviwalla	Chairman
2. Senator Farooq Hamid Naek	Member
3. Senator Sherry Rehman	Member
4. Senator Mohsin Aziz	Member
5. Senator Anusha Rahman Ahmad Khan	Member
6. Senator Muhammad Talha Mahmood	Member
7. Senator Shahzaib Durrani	Member
8. Senator Fesal Vawda	Member
9. Senator Ahmed Khan	Member
10. Senator Manzoor Ahmed	Member
11. Senator Syed Faisal Ali Subzwari	Member
12. Senator Muhammad Abdul Qadir	Member
13. Senator Dilawar Khan	Member
14. Senator Zeeshan Khanzada	Member
15. Minister for Finance and Revenue	Ex-Officio Member

3. The Committee considered the said Bill in its meeting held on 19th May, 2026, at 11:00 a.m. in Committee Room No.4, Parliament House, Islamabad. The meeting was attended by the following Members:-

1. Senator Saleem Mandviwalla	Chairman
2. Senator Muhammad Talha Mahmood	Member
3. Senator Muhammad Abdul Qadir	Member
4. State Minister For Finance and Revenue	Ex-officio Member

4. The officials from FBR briefed the Committee about the overall purpose of the money bill titled "The Customs (Amendment) Bill, 2026". The Committee was briefed that the bill seeks to give effect to the financial provision of AIDEP 2021-26 approved by the Government in Part-V(A) of the Fifth Schedule to the Customs Act, 1969.

5. After detailed discussion and deliberation, the Committee made no further recommendations to the money bill.

6. The Committee also gave approval for presentation of this report to the House. Copy of the Bill is annexed.



(IFFAT MUSTAFA)
Secretary Committee



(SENATOR SALEEM MANDVIWALLA)
Chairman Committee

A

Bill

further to amend the Customs Act, 1969

WHEREAS, it is expedient further to amend the Customs Act, 1969 (IV of 1969) in the manner and for the purposes hereinafter appearing;

It is hereby enacted as follows:—

1. Short title and commencement. — (1) This Act shall be called the Customs (Amendment) Act, 2026.

(2) It shall come into force at once and shall be deemed to have taken effect from the 1st July, 2025.

2. Amendment of Fifth Schedule, IV of 1969.— In the Customs Act, 1969 (IV of 1969), in the Fifth Schedule, in Part-V (A),—

(a) in Table-I, in column (1), against No. 1, 2 and 3 in column (1), in column (5) for the expression “for a period of 5 years with effect from 1st July, 2020”, the expression “till 30th June, 2026” shall respectively be substituted; and

(b) in Table-II, in column (1),—

(i) against S. No. 1, 2 and 3, in column (5), for the expression “for a period of five years from 1st July, 2020”, the expression “till 30th June, 2026” shall respectively be substituted;

(ii) against S. No. 4, in column (5), for the expression “for a period of five years with effect from 1st July, 2020”, the expression “till 30th June, 2026” shall be substituted;

(iii) against S. No. 5,—

(a) in column (5), for the expression “for a period of five years with effect from 1st July, 2020”, the expression “till 30th June, 2026” shall be substituted; and

(b) in column (2), after the expression “(PCT Code 8704. 6030)”, the expression “g.v.w. exceeding 5 tonnes” shall be added;

(iv) against S. No. 6, in column (5), for the expression “for a period of five years with effect from 1st July, 2020”, the expression “till 30th June, 2026” shall be substituted;

(v) against S. No. 7, for the expression in column (2), the following shall be substituted, namely:—

- “(i) Electric Vehicles 4-Wheeler (PCT Code 8703.8090);
- (ii) Electric Trucks (LCVs of g.v.w. not exceeding 5 tonnes (PCT Code 8704.6030); and
- (iii) Electric Vans (PCT Code 8702.4090)”.

Statement of Objects and Reasons

The purpose of Customs (Amendment) Bill 2026 is to give effect to the financial provisions of AIDEP 2021-26 approved by the Government in Part-V(A) of the Fifth Schedule to the Customs Act, 1969.



Muhammad Aurangzeb
Minister for Finance & Revenue