

**GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
FEDERAL BOARD OF REVENUE**

Islamabad, July 7, 2026.

**NOTIFICATION
(CUSTOMS)**

S.R.O.1082(I)/2026.- 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 section 219, of the Customs Act, 1969 (IV of 1969), were previously published *vide* Notification No. S.R.O.967(I)/2026, dated the 10th day of June, 2026, namely:-

In the aforesaid rules, after Chapter XLVII, the following new chapter shall be added, namely:-

“Chapter XLVIII

Customs Marine Bunkering Rules

Sub-Chapter I

Preliminary

1222. Short Title. These rules may be called Customs Marine Bunkering Rules, 2026.

1223. Scope .-(1) The provisions of this chapter shall apply to regulate the customs processes for Marine bunkering in Pakistan at Karachi Port Trust (KPT) Limits including Karachi Outer Anchorage, Port Qasim Authority (PQA) Limits including Port Qasim Outer Anchorage and the Gwadar Port Authority (GPA) Limits and Gwadar Outer Anchorage and to any such other customs ports as the Board may, by notification in the official Gazette, specify from time to time.

(2) All the bunkering operations by Customs and other authorities shall be done electronically under the port community system developed by Pakistan Single Window (PSW).

(3) The provisions of this chapter shall apply to customs operations without affecting the powers conferred on any other authority under their applicable laws. Any entity involved in bunkering operations shall be required to strictly comply with all legal requirements of other regulatory agencies and authorities applicable on such operations to the extent, as required under their relevant laws.

1224. Definitions. - (1) In this chapter, unless there is anything repugnant in the subject or context:-

- a) "anchorage" means any area within Pakistan Customs Waters designated by the competent port authority for the temporary mooring of vessels, including outer anchorage areas;

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- b) "applicable MARPOL standard" means the Sulphur content limit and fuel quality requirements applicable to a receiving vessel under MARPOL Annex VI having regard to its flag state, trading area, and the Emission Control Areas (ECAs) for which it is certified to operate;
 - c) "authorized bunker operator (ABO)" means a person or entity Registered with Customs under these rules to supply marine bunker fuel at a designated bunkering port or any other place as authorized by the Customs;
 - d) "barge" means a self-propelled or non-self-propelled vessel used exclusively for the carriage and delivery of marine bunker fuel to a receiving vessel;
 - e) "bunker delivery" means the physical transfer of marine bunker fuel from a Barge to the fuel tanks of a receiving vessel through lawfully authorized storage terminals and shore pipeline infrastructure;
 - f) "Bunker Delivery Note (BDN)" means the mandatory document required under Regulation 18.5 of MARPOL Annex VI, recording the quantity delivered, the fuel grade, and the Sulphur content of marine bunker fuel supplied to a vessel;
 - g) "bunkering port" means the customs port of Karachi, Port of Muhammad Bin Qasim and port of Gwadar, or such other customs port as may be notified under these rules;
 - h) "Collector" means the Collector of Customs, authorized by the Board under these rules;
 - i) "de-bunkering" means the process of safely off-loading bunker fuel from a ship's permanent tanks to shore facilities;
 - j) "designated bunkering area" means the customs waters where foreign ships operate at Karachi Port, Port Qasim and Gwadar Port as allowed by the Collector of Customs having jurisdiction under these rules;
 - k) "foreign-going vessel" means a vessel engaged in voyages to or from any port outside Pakistan, whether under a foreign flag or a Pakistani flag (excluding local vessels involved in transportation along coastal belts);
 - l) "marine bunker fuel" means any petroleum-based fuel, supplied to vessels for propulsion or operational use, and includes biofuel blends of marine grade;
 - m) "Permit to Work (PTW) Service" means the electronic permission to request, approve, monitor, and manage operational work including Bunkering operations permit within port premises, terminals, vessels, or restricted maritime areas submitted by master of the vessel or the shipping agent through the PCS system, against Vessel Intimation Report (VIR);
 - n) "Port Community System (PCS)" means an electronic platform operated through Pakistan Single Window that enables electronic exchange of information among stakeholders through single submission of data and integration of transport, logistics, and regulatory processes;
 - o) "receiving vessel" means any foreign-going vessel receiving marine bunker fuel under these rules; and
 - p) "representative sample" means a sample of marine bunker fuel drawn in accordance with the IMO Guidelines for the purpose of quality verification under MARPOL Annex VI; and
 - q) "Ullage Temperature Interface (UTI)" is a detector used in the maritime shipping industry to safely measure the ullage, temperature, and the oil-water interface onboard tankers, in accordance with the ISO-ASTM-API-IP Petroleum Measurement Table, wherever applicable.

(2) Words and expressions used but not defined in these rules shall have the same meaning as assigned to them in the Customs Act, 1969 (IV of 1969) and rules made thereunder.

Sub-Chapter II

Authorized Bunker Operators

1225. ABO Registration. - No person shall carry out bunkering operations at a bunkering port except under a license granted by Mercantile Marine Department and registered with customs through the port community systems as an ABO.

1226. Bunker barges. - (1) The ABO or his agent may be allowed to bring bunker barges for specialized operations of bunkering of ships on temporary basis for a period of thirty six months by filing Goods Declaration (GD) providing bank guarantee equal to the amount of duties and taxes involved. The ABO shall request for extension of the operations of the barge one month prior to the expiry of bank guarantee. In case the barge is not returned within six months or extension is not secured, the bank guarantee shall be encashed for payment of duties and taxes involved, besides any other action required under the law.

(2) The barges used for bunkering operations shall be registered with the Customs under SRO 122(I)/83 dated 12.02.1983 and the particulars be declared in the WeBOC system providing following information, namely:

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- (a) the flag state certificate of registration of the barge;
 - (b) current International Oil Pollution Prevention (IOPP) Certificate;
 - (c) calibration certificate for the ullage temperature interface installed on the barge, issued by an accredited metrological authority within the preceding twelve months;
 - (d) description of the tamper-evident sealing mechanism on the ullage temperature interface and all cargo valves;
 - (e) ownership details and tonnage of the barge;
 - (f) Valid Class Certificate (where applicable);
 - (g) hose pressure testing records;
 - (h) firefighting equipment and emergency shutdown arrangements; and
 - (i) crew competency and bunkering training certifications.

Sub-Chapter III

Bunkering Areas and Fuel Storage

1227. Bunker fuel storage facility.- For loading of bunker fuel, an authorized bunker operator may obtain the Collector's approval for one or more bunker fuel storage facilities i.e. storage tanks, shore pipelines, or designated loading points at an approved terminal from which marine bunker fuel is loaded onto barges for delivery.

Sub-Chapter IV

Operational Procedures for Bunkering (Exports)

1228. Permit to Work (PTW) request.- The Master of the receiving Vessel or the Shipping Agent shall, through the PCS system, initiate a Permit to Work (PTW) request against Vessel Intimation Report (VIR) and select the authorized service provider (ABO).

1229. Goods Declaration (GD) filing.- (1) The exporter duly registered as a refinery or oil marketing company with OGRA or its authorized clearing agent shall file export GD, with ABO as the consignee, which must include the quantity intended for supply along with the mode of movement i.e. tanker mode or pipeline mode and approved source terminal or storage facility for Gate-In purposes. Where truck mode is selected, entry of the tanker or vehicle number shall be mandatory and where pipeline mode is selected, the relevant pipeline shall be selected.

(2) Upon completion of Gate-In formalities, the consignment shall be assigned to the designated officer of Customs who shall verify the particulars of GD, as required under the law.

(3) Where discrepancy is observed in value or quantity, amended Financial Instrument (FI) shall be required.

(4) At the completion of bunkering, the ABO shall:

- (a) record the closing UTI reading and compute the net quantity delivered;
- (b) draw representative samples in accordance with the rule 1230; and
- (c) issue the Bunker Delivery Note (BDN) to the master of the receiving vessel, in the form prescribed in Schedule I.

(5) The Master of the vessel or the shipping agent shall sign the BDN. If the master disputes any particulars in the BDN, the disputes shall be noted on the BDN, and both the copies must be retained, one each by the ABO and Master of the receiving vessel, respectively. The ABO shall notify the Collector within four hours of any disputed BDN.

(6) The Master of the vessel or the shipping agent shall enter the actual quantity loaded on the vessel through PCS / WeBOC and shall form part of the final reconciliation of the bunker quantities requested through PTW against the VIR.

(7) The bunkering of by-products and waste streams from any foreign going vessel shall be treated as import.



1230. Mandatory representative sampling. - (1) A representative sample of the marine bunker fuel supplied shall be drawn at the point of receipt of fuel in the barge, in the presence of a representative of the ABO under customs supervision, using the continuous drip sampling method or such other method as prescribed under clause (p) of sub-rule (1) of rule 1224.

(2) A minimum of three representative samples, duly signed by the ABO/agent and customs officer, shall be drawn, where:

- (a) one sealed sample to be retained by the ABO for not less than twelve months;
- (b) one sealed sample to be retained by the Customs Authorities for not less than twelve months;
- (c) one sealed sample to be retained by the master of the receiving vessel for not less than twelve months; and
- (d) the cost of testing shall be borne by the ABO.

Sub-Chapter V

Bunkering under International Transshipment

1231. In case of bunkering under international transshipment, the details of cargo shall be distinctly manifested in the IGM or carrier declaration uploaded in the ports community system (PCS) by the shipping line VOCCs or NVOCCs having valid shipping agent licenses. Such manifest shall include the following information, namely: -

- (a) port of loading;
- (b) via port (name of the transshipment port of Pakistan);
- (c) destination for discharge of goods (foreign ships);
- (d) bill of lading (B/L) No. or Foreign TP;
- (e) name of foreign exporter;
- (f) name of importer or ABO;
- (g) quantity and weight; and
- (h) type of fuel.

1232. The partial shipments shall be allowed against online bulk transshipment manifest declaration having endorsement as "Partial Transshipment" containing total cargo arrived, quantity being transshipped or supplied to foreign vessels and remaining quantity available at the barge along with a bunker delivery note containing the following information, namely:

- (a) name of receiving conveyance;
- (b) name of the POL product;
- (c) quantity supplied;
- (d) balance quantity; and
- (e) delivery date.



Sub-Chapter VI

Bunkering from bonded storage facilities

1233. Bunkering operations carried out from bonded storage facilities shall be governed in accordance with the provisions of Chapter XLV (Import, Domestic Sale and Re-export of Petroleum Products on Foreign Supplier's Account under the Customs Bonded Facilities Rules, 2024) of the Customs Rules, 2001.

Sub-Chapter VII

Enforcement, Penalties and Appeals

1234. Powers of customs officers.- A customs officer authorized by the Collector of Customs shall have the power to:

- (a) board and inspect any registered barge at any time, whether at the loading terminal, in the designated bunkering area, or at anchorage;
- (b) take representative samples of marine bunker fuel from a barge at any stage, for laboratory testing;
- (c) require the ABO to produce, within forty-eight hours, any document, digital record, UTI log, or CCTV recording relating to a bunkering operation;
- (d) seal any barge pending inquiry where there are reasonable grounds to suspect diversion of bunkering fuel or any other violation of law; and
- (e) direct a barge to return to the loading terminal before completing a delivery, where there are reasonable grounds to suspect the integrity of the cargo.

1235. Offences and penalties.- Contravention of any provisions of these rules shall be deemed as a violation of the relevant sections of the Customs Act, 1969, liable to penal action, after due process of law, under the provisions of section 156(1) of the Act.

1236. Audit. -The Directorate General of Post Clearance & Internal Audit (PC & IA) shall conduct audit of all the ABOs annually based on risk assessment or random selection, or on specific information, or on the request of the Collector, as the case may be, at any time.

SCHEDULE I

[See rule 1229(4)(c)]

BUNKER DELIVERY NOTE (BDN)



BDN Reference Number	
Date and Time of Delivery (commencement)	
Date and Time of Delivery (completion)	
Receiving Vessel Name	
Receiving Vessel IMO Number	
Receiving Vessel Flag State	
Port / Anchorage of Delivery	

Authorized Bunker Operator (ABO) Name
Barge Name and Registration Number (BRN)
UTI Serial Number
Opening UTI Reading (metric tonnes)
Closing UTI Reading (metric tonnes)
Net Quantity Delivered (metric tonnes)

Fuel Grade	
Sulphur Content (%m/m) as per CoQ	

ISO 8217 Grade Reference	
Density @15°C	
Flash Point	
Supplier conformity declaration	
Fuel origin/refinery source	
Representative Sample Seal Numbers (3 samples)	

Signature of ABO Representative

Signature of Master of
Receiving Vessel

Master's Comments / Disputes (if any)

This Bunker Delivery Note is a mandatory document under MARPOL Annex VI Regulation 18.5. A copy shall be retained on board the receiving vessel for not less than three years. A scanned copy shall be uploaded to WeBOC with the Bunker Declaration (GD Filing) within four hours of delivery. The Authorized Bunker Operator shall undertake that this BDN is in compliance with MARPOL Annex VI Regulations 14 and 18.”

C.No.10(2)L&P/2005(Pt)-


(Junaid Mahmood)
Secretary (Law and Procedure)