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Date: Tue, Dec 23, 2025 at 6:26 PM
Subject: CDQC297= Customs Budget Proposals by 10.2.26 & KC Recommendation

Customs Duty Quick Commentary - CDQC 297

A. Background

1. This refers to QCs **in trail, blue, italic and after double line** CDQC270 of 28.1.25 about Customs Budget Proposals sought by 15.2.25
2. We also refer to several Other TLQC including (a) TLQC3011 of 21.1.25 about Budget Proposals 2025-26 for IT, ST, FED & ICT (b) TLQC3009 of 21.1.25 about Budget Call Circular FY 2025-26 in detail & KCV

B. Update Commentary

1. Further to KQU 3712 of 20.12.25, **being an important matter**, we would inform you about Customs Related Budget Proposals 2026-27 - FBR Letter of 15.12.25 (Attachment 297.1). These proposals cover changes in Customs Rules/Procedures and Customs Act, 1969.
2. The Chief Collectors & Director Generals are requested to forward consolidated Budget Proposals of their respective field formations. In order to enable the Customs Wing of the FBR to properly process and evaluate each Proposal, two separate formats are attached as **Annex-I and II** for preparing the proposals on MS Word (Please DO NOT use any other format). It is suggested that while formulating the proposals, provision of the existing Rule/customs Act. 1969 may carefully be studied/consulted.
 - i. Changes in Rules/Procedures Annex-I
 - ii. Changes in Customs Act, 1969 Annex-II
3. Moreover, we refer to **Annex-I & II**, please refer to **Attachment 297.1** page 2
4. The proposals may be sent to the Board by 10.2.26 positively through e-mail secretary.customsbudset@lbr.gov.pk followed by the hard copies.

C. KC Recommendation

1. Through the letter above is addressed to Chief Collectors & Director Generals, we recommend that your entity directly or FPCCI, LCCI, KCCI, APTMA, PBC, OICCI, ICAP, etc may share the proposal preferability by 15 % 25
2. Your goodself may play an active role in one or more of the of the above Associations (like the undersigned) where you can pursue your entity, Group, General Proposals, which are in the interest of Development of Industry, Commerce, Professions, etc, **so that our beloved country can prosper, especially towards a Letter economy and avoid inter & external details with Riba.**

D. Multiplication internally by subscribed entity

Although all the Commentaries are to the extent of the Subscribed IDs only, however, your Goodself is allowed to share this PGEC within the Subscribed entity emails (and not to all Group entities, as each entity needs separate subscription).

E. Further Details & Services

Should you require any clarification or explanations in respect of the above or otherwise, please feel free to email Mr Amsal at amsal@kasbati.co with CC to info.kasbati@professional-excellence.com.

Best regards for Here & Hereafter

Asif S Kasbati (FCA, FCMA & LLB)

Managing Partner

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