

September 30<sup>th</sup>, 2025

The Member Custom - Operations  
Federal Board of Revenue  
Islamabad

Dear Sir,

**Implementation of Security Requirements under Section 51(1)(c) of the  
Anti-Dumping Duties Act, 2015**

We refer to the meeting held at the Pakistan Business Council (PBC) in Karachi on September 20, 2025, wherein, amongst other matters, your attention was drawn to the need for strict implementation of security requirements under section 51(1)(c) of the Anti-Dumping Duties Act, 2015, particularly in cases where consignments are released under court stay orders. Your good office had kindly agreed in principle on the way forward.

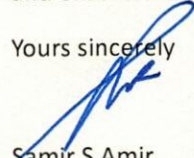
As highlighted, in the past, substantial amounts of anti-dumping duties could not be recovered because importers obtained release of consignments under stay orders without furnishing bank guarantees, pay orders, or indemnity bonds. For example, only on import of Polyester Filament Yarn, billions of rupees of anti-dumping duties remained uncollected over several years, even though the related stay orders were subsequently dismissed.

To prevent a recurrence of such revenue losses and to ensure effective enforcement of Section 51(1)(c), PBC requests implementation of the following measures:

1. **Channelization of HS Codes** - The relevant HS Codes subject to anti-dumping duties should be moved from the Green Channel to the Yellow Channel at all ports of clearance, so that consignments are duly processed through the appraisement section and securities are enforced.
2. **Modification of GD System** - At the time of filing Goods Declaration (GD), if an importer selects the "stay order" option instead of paying the anti-dumping duty, the system should require mandatory insertion of details of the amount, date, and name of the bank for the guarantee/pay order, along with requirement for uploading a scanned copy of the bank instrument. This information should be automatically recorded with the concerned appraiser and the bank guarantee cell for monitoring and enforcement.
3. **Monthly Compliance Feedback** - FBR may also arrange to obtain monthly details of clearances under the relevant HS Codes from all ports, to review compliance with the above requirements.

We believe that these measures will strengthen enforcement, prevent leakage of government revenue, and ensure that duties imposed by the State are effectively secured and collected.

Yours sincerely

  
Samir S Amir  
(DIRECTOR RESEARCH)