

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

Islamabad, the 18th June, 2001

**NOTIFICATION
(CUSTOMS)**

S.R.O. 450(I)/2001.- ¹[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 make the following rules, namely:-]

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**CHAPTER XI
RECOVERY OF ARREARS**

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143. Exemption from attachment.-The following shall not be liable to attachment or sale under this chapter, namely:-

- (i) The necessary wearing apparel, cooking vessels, beds and bedding of the defaulter, his wife and children, and such personal ornaments, as, in accordance with religious usage, cannot be parted with by any women;
- (ii) Tools of artisan, and, where the defaulter is an agriculturist, his implements of husbandry and such cattle and seed grain as may, in the opinion of the Recovery Officer, be necessary to enable him to earn his livelihood as such;
- (iii) Books of account;
- (iv) A mere right to sue for damages;
- (v) Any right of personal service;
- (vi) Stipends and gratuities allowed to a pensioner of a Government or payable out of any service, family pension fund notified in the Official Gazette by the Federal Government or a Provincial Government in this behalf, and political pensions;
- (vii) The wages of laborers and domestic servants, whether payable in money or in kind;
- (viii) Salary to the extent of first five hundred rupees and one half of the remainder:

Provided that where such salary is the salary of a servant of the Government or a servant of a railway or local authority, and the whole or any part of the portion of such salary liable to attachment has been under attachment, whether continuously intermittently for a total period of twenty-four months, such portion shall be exempt from attachment until the expiry of a further period of twelve months and, where such attachment has been made in execution of one and the same notice, shall be finally exempt from attachment in execution of that notice;

- (ix) the pay and allowances of persons to whom the Pakistan Army Act, 1952 (XXXIX- of 1952), applies, or of persons other than Commissioned Officers to whom the Pakistan Navy Ordinance, 1961 (XXXV of 1961), applies;

¹ Existing preamble substituted and shall be deemed always to have been so substituted vide SRO 831(I)/2018 dated 2nd July, 2018. At the time of substitution was as under:-
“In exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), the Central Board of Revenue is pleased to make the following rules, namely:-”

- (x) All compulsory deposits and other sums in or derived from any fund to which the Provident Funds Act, 1925 (XIX of 1925), for the time being applies in so far as they are declared by the said Act not to be liable to attachment;
- (xi) Any allowance forming part of the emoluments of any servant of the Government or of any servant of a railway or local authority which the appropriate Government may, by notification in the official Gazette, declare to be exempt from attachment, and any subsistence grant or allowance made to any such servant while under suspension;
- (xii) An expectancy of succession by survivorship or other merely contingent or possible right or interest; and
- (xiii) A right to future maintenance.

Explanation 1.-The particulars mentioned in clause (vii), (viii), (ix), (x) and (xii) are exempt from attachment or sale whether before or after they are actually payable, and in the case of salary other than the salary of a servant of a Government or a servant of a railway or a local authority the attachable portion thereof is exempt from attachment until it is actually payable.

Explanation 2.-In clauses (vii) and (viii), "wages" and "salary" means the total monthly emoluments, excluding any allowance declared exempt from attachment under the provisions of clause (xi), derived by a person from his employment whether on duty or on leave.

Explanation 3.-In clause (xi), "appropriate Government" means-

- (i) As respects any person in the service of the Federal Government, or any servant of Railway Board, a cantonment authority or of the port authority of a major port, the Federal Government; and
- (ii) As respects any person in the service of a Provincial Government or servant of any local authority, the Provincial Government concerned.