

**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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**²[CHAPTER XXIV
Mutilation or Scrapping of Goods**

592. Goods allowed for mutilation or scrapping:- The following old and used items, imported serviceable condition along with the scrap consignments or imported separately as a scrap and found serviceable, may be allowed mutilation or scrapping, as the case may be, within the meanings of section 27A of the Act, namely;--

- (i) pipes or tubes;
- (ii) bars or rods;
- (iii) sheets or strips, slab, plates;
- (iv) beams, sections, channels or girders, used and pitted railway tracks; and
- (v) ship plates cutting of various sizes with rough edges and having welded joints.
- (vi) foils or films; and
- (vii) tyres or tubes ³[and]]

⁴[(ix) Industrial input as approved by the Collector in the analysis certificate in terms of Rule 2(f) of SRO 327(I)/2008 dated 29.3.2008; and]

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:--”

² Added vide SRO 250(I)/2011 dated 16th March, 2011

³ Substituted vide SRO 1540(I)/2018 dated 21st December, 2018.

⁴ Added vide SRO 1540(I)/2018 dated 21st December, 2018.