

**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**

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593. Application by importer or agent.-An importer or his agent (hereinafter referred to as the applicant) before filing the goods declaration shall make a request in writing to the Assistant or Deputy Collector of Customs in respect of items specified in rule 592 for the mutilation or scrapping thereof.

Provided that in respect of items mentioned at clause (viii) ³[and (ix)] of rule 592, the request of this rule shall not apply.

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 Inserted vide SRO 1540(I)/2018 dated 21st December, 2018