

**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 XXVII
DISPOSAL OF OVERSTAYED NON-PROHIBITED BORE ARMS AND AMMUNITION**

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671. Definition.-In this chapter, unless there is anything repugnant in the subject or context,-

- (a) "Act" means the Customs Act, 1969 (IV of 1969);
- (b) "dealer" means an arms and ammunition dealer possessing an operative valid license issued by the Federal Government or a Provincial Government under the relevant statutes and who possesses valid import authorization from the Ministry of Commerce;
- (c) "non-prohibited bore" means description, caliber or bore of weapons which are specified as non-prohibited bore by the Ministry of Interior under a notification issued in pursuance of relevant provisions of the Pakistan Arms Ordinance, 1965 (W.P.Ord. XX of 1965); and
- (d) "offer" means an offer in writing submitted by the licensed dealer of arms and ammunition in a sealed envelopes.

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 209(I)/2016 dated 9th March, 2016