

**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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675. Delivery of disposed of arms and ammunition.-(1) After acceptance of offer and payment of whole amount of offer the Assistant Collector or Deputy Collector, in-charge of disposal of arms and ammunition, will issue delivery orders, under his/her signature, giving name, address, arms dealer license number, NTN, date and place of disposal, lot number, full description and quantity, bore, serial number of the weapons and caliber of arms and ammunition to the successful bidder, Copy of the delivery order shall also be endorsed to the custodian.

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