

**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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676. Intimation if particulars of disposed of arms and ammunition.-(1) After delivery of arms and ammunition, written intimation shall be sent by the Assistant Collector or Deputy Collector, in-charge of such disposal, giving complete particulars, as per rule 675 to the Collector of Customs, Ministry of Commerce and Deputy Commissioner or DCO of the areas within whose jurisdiction business premises of the dealer are situated.

(2) The Collector of Customs, in whose jurisdiction registered business of the successful offerer is located, shall ensure that the import quota of relevant category of arms as authorized by the Ministry of Commerce, is properly adjusted so as to prevent exceeding quota ceiling by the successful offerer.

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