

**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 XXVIII**
Enforcement of Intellectual Property Rights

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685. Disposal of infringing goods.-(1) The infringing goods, upon confiscation or forfeiture shall be destroyed in accordance with the provisions of the Act.

(2) Re-exportation and local sale of counterfeit and pirated goods in any state, whether altered or unaltered or by subjecting them to a different customs procedure shall not be allowed.

(3) The Director IPR (Enforcement) or Collector of Customs having jurisdiction shall retain samples of counterfeit or pirated goods prior to their destruction or disposal, for a period of one year or during pendency of litigation or to display the same for informative or training purposes.

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 170(I)/2017 dated 16th March, 2017