

**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 XXXVII
FORFEITURE OF PROPERTY RULES**

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821. Forfeited property to be surrendered.-(1) Where any property has been declared to be property acquired by smuggling and forfeited to the Federal Government under this Act, or where a person who has been given option under rule 818 has not paid the fine within the specified time, the Collector may direct such person or any other person who is in possession of such property to surrender or deliver possession thereof to an Administrator authorized in this behalf by the Collector within thirty days of the service of such directions.

(2) If any person to whom a direction has been issued under this section refuses or fails to comply with such direction, the Collector may cause possession of the property to be taken and for that purpose may authorise use of such force as may be necessary.

(3) The property forfeited under the said rule, if it is agricultural property, be mutated in the name of the Federal Government, or be transferred to an Administrator duly authorised by the Collector in such manner as the Court may direct.

(4) For the purpose of taking possession of forfeited property under these rules, the Collector can requisition the services of any officer of the civil armed forces including Police for assistance and it shall be the duty of such officer to comply with such requisition.

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 5(I)/2021 dated 4th January, 2021