

Government of Pakistan
(Revenue Division)
Federal Board of Revenue

Islamabad, the 16th March, 2011.

**NOTIFICATION
(CUSTOMS)**

S.R.O. 250 (I)/2011.- In exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), the Federal Board of Revenue is pleased to direct that the following further amendment shall be made in the Customs Rules, 2001, namely:-

In the aforesaid Rules, after Chapter XXIII, the following shall be added, namely:-

“Chapter XXIV

Mutilation or Scrapping of Goods

592. Goods allowed for mutilation or scrapping.- The following old and used items, if imported in serviceable condition alongwith the scrap consignments or imported separately as a scrap and found serviceable, may be allowed mutilation or scrapping, as the case may be, within the meanings of section 27A of the Act, namely:-

- (i) pipes or tubes;
- (ii) bars or rods;
- (iii) sheets or strips, slab, plates;
- (iv) beams, sections, channels or girders, used and pitted railway tracks ; and
- (v) ship plates cutting of various sizes with rough edges and having welded joints.

593. Application by importer or agent.- An importer or his agent (hereinafter referred to as the applicant) before filing the goods declaration shall make a request in

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INVESTMENT DIVISION
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writing to the Assistant or Deputy Collector of Customs in respect of items specified in rule 592 for the mutilation or scrapping thereof. Issued, the 21st March, 2011

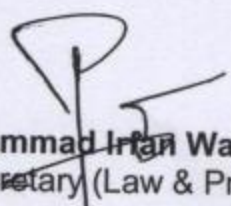
594. Applicant to provide all the necessary information with regard to mutilation or scrapping of goods.- The applicant shall furnish all the import related documents available to the Assistant or Deputy Collector of Customs.

595. Mutilation or scrapping under Customs Supervision.- All operations of mutilation or scrapping of goods shall be carried out by the applicant under the supervision of appropriate officer of Customs at such place as may be approved by the Assistant or Deputy Collector of Customs.

596. Drawal and testing of samples for laboratory test.- If a laboratory test is required, the applicant shall make arrangements for drawal of samples. The samples drawn shall be in adequate quantities to permit more than one test in case such a contingency arises. The result of such tests shall be made available to the applicant.

597. Fee for test and other charges incurred on mutilating or scrapping of goods to be paid by the applicant.- The applicant shall pay fee for supervision charges and all other expenses including incidental charges connected therewith in connection with the mutilation or scrapping of goods."

[C. No. 2(18)L&P/2010]


(Muhammad Irfan Wahid)
Second Secretary (Law & Procedure)