

**GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
CENTRAL BOARD OF REVENUE**

C. NO.10(8)L&PI/98

Islamabad, the 31st August, 2001

Customs General Order No. 9/2001

Subject: Grant of Depreciation of Old and Used Goods Imported in Baggage

It has been observed that passengers bring-in old and used goods in their baggage and claim depreciation in value when assessment is made under the Baggage Rules. In the absence of clear instructions on the subject, the passengers face hardship when an item is assessed on a higher value or on a value with inadequate depreciation. In order to address this situation and, in suppression of all previous instructions on this subject, the Central Board of Revenue is pleased to direct that in all deserving cases, depreciation in value to a maximum of 50% shall be allowed in respect of accompanied baggage, un-accompanied baggage and transfer of residence:-

The aforesaid depreciation will not be allowed in routine but on merits of each case, for the reasons to be recorded in writing, by the following officers to the extent mentioned against each:-

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| (a) | additional Collector of Customs | upto 50% |
| (b) | Assistant/Deputy Collectors of Customs | upto 35% |
| © | Superintendent/SPS (Provisionally subject to approval of higher authority) | upto 15% |

**(Tausif Ahmad)
Secretary (L&P)**