

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

C. No. 10(2)E&C/2018

Islamabad, 27th March, 2026

CUSTOMS GENERAL ORDER NO. 04 OF 2026

**Subject: PROCEDURE FOR USE AND DISPOSAL OF CONFISCATED VEHICLES
WITH TAMPERED CHASSIS NUMBERS**

In order to regulate the use of confiscated vehicles with tampered, cut-and-weld chassis numbers (hereinafter referred to as *tampered vehicles*) and their sale in a transparent manner, and to bring uniformity in their disposal, the Federal Board of Revenue is pleased to prescribe the following procedure, effective from 1st April 2026.

USE OF TAMPERED VEHICLES BY FBR

2. Formations under the Customs Wing of FBR shall have priority for allocation of tampered vehicles for official use under Section 182 of the Customs Act, 1969 read with Section 187A *ibid*. All formations shall submit their proposals, with justification for the number of vehicles required for official/operational use, commensurate with the nature of duties assigned and the numerical strength of officers/HR posted in each formation. The list of requirements of each formation shall be placed before a committee, headed by the Member (Customs Operations) for review, final determination, and approval.

3. After approval by the Committee, the Member (Customs Operations) shall authorize the use/allotment of the approved number of tampered vehicles to each formation as per the following criteria:

- i. Tampered vehicles above **1800 cc**, suitable for operational purposes, shall be allowed for use only by Anti-Smuggling/Enforcement formations.
- ii. Use of vehicles above **1800 cc** may also be authorized for hard-area formations of Appraisement under Chief Collectors of Customs, Baluchistan, including **Gwadar, Border Point 250 (Gabd), Mand, Panjgur, Taftan, Katagar, Dalbandin, Chaman**, and under Chief Collector, Khyber Pakhtunkhwa, including **Angoor Ada, Ghulam Khan, Kharlachi, Torkham, Gilgit, Sost**, similar formations of Transit Trade, or any other border station/hard area specified by the Board.
- iii. Except as provided in clause 3 (i) & (ii) *supra*, tampered vehicles upto 1800 cc may be allowed for mobility purposes to only BS-19 officers.

4. Allocation of vehicles meant for operational use by formations specified under clauses 3(i) and 3(ii) above shall be subject to approval by a committee under the Chairman, FBR.

5. All formations shall conduct a quarterly review of their requirements for tampered vehicles and, in case of any change in the required number of vehicles, shall submit requests for review and fresh approval/allocation to the Member (Customs Operations). Relevant formations shall also be allowed suitable replacement in cases where allotted tampered vehicles are dismantled or no longer remain roadworthy.

REPORTING OF TAMPERED VEHICLES

6. The Customs Wing, FBR, shall develop a comprehensive digitized module for record-keeping and reporting of confiscated tampered vehicles by relevant Customs formations. After confiscation, particulars along with forensic reports of the chassis plate, photographs, condition, and litigation status of each tampered vehicle shall be uploaded to the system.

7. Access to the information / digital system regarding confiscated tampered vehicles available for sale to other organizations shall also be provided to the Cabinet Division.

DISPOSAL OF LEFTOVER TAMPERED VEHICLES

8. After meeting the requirements of FBR and allotment of vehicles to FBR, the leftover confiscated tampered vehicles having no pending litigation may be disposed of in the manner as laid down hereunder.

Eligibility Criteria

The following categories of departments shall be eligible for the purchase of tampered vehicles:

- i. Government and Semi-Government departments (hereinafter referred to as *eligible government departments*).
- ii. Government-owned and semi-government educational, medical, and scientific institutions.

Note: Tampered vehicles shall, in no case, be sold to any individual in personal capacity.

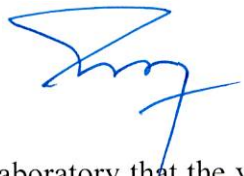
9. Sale / disposal of tampered vehicles to government and semi-government organizations shall be made as per the following procedure.

a) Identification and Circulation

Customs Wing of FBR, shall conduct a quarterly review of FBR's requirements of tampered vehicles for use under Section 182 of the Customs Act, 1969 read with Section 187A

ibid. After fulfilling its requirements, it shall update, in the system, the details of leftover tampered vehicles available for disposal to other organizations in terms of the ECC decision in Case No. **ECC-44/3/2006 dated 03.03.2006**, circulated vide **C. No. F.1/3/2006-Com dated 8th March 2006**. The quarterly updated list of vehicles available for disposal with various Customs formations shall be made available / visible in the system to the Cabinet Division for approval of sale to eligible organizations.

b) Reserve Price

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- i. After confiscation and determination by the forensic laboratory that the vehicle is tampered, the make, model, and physical condition of each vehicle available for disposal, along with photographs, shall be updated by the respective Collectorates in the system.
 - ii. The reserve price of confiscated tampered vehicles for sale to other organizations shall be determined by the seizing Collectorate on the pattern prescribed for determination of reserve price of an NCP vehicle under relevant laws and rules.
 - iii. Vehicles shall be sold to Federal Government departments at **15%** of the reserve price and to Provincial Government departments at **50%** of the reserve price.

c) Submission of Requests and approval

- i. Eligible government departments shall submit their written requests for purchase of tampered vehicles, through proper channels (Secretaries of Federal Government or heads of eligible departments/organizations/institutions), to the Cabinet Division.
- ii. The Cabinet Division shall, on a quarterly basis, forward a list of such requests along with relevant documents to FBR to verify compliance with this CGO and to provide a list of vehicles over and above the operational requirements of FBR. FBR shall return the reviewed documents to the Cabinet Division, along with the list of disposable tampered vehicles and Reserve Prices of each vehicle. Cabinet Division will offer the available vehicles for sale to the interested organizations along with their reserve prices. After decision of sale to the eligible organizations and approval, the Cabinet Division shall forward the approved list to the Member (Customs Operations) for further processing, receipt of payment, and delivery in terms of this CGO.

d) Payment

- i. Payments shall be made from official government accounts only, and deposit receipts must be certified by AGPR, confirming that payment has been made from the relevant Government Account (Head of Purchase of Motor Vehicle), before release of the vehicle.

- ii. Payments from any other head of account, personal cheques, cash transactions, or any other mode shall not be accepted under any circumstances.

e) Delivery

Upon certification of payment by AGPR, the vehicle shall be handed over to the authorized representative of the purchasing department against a proper handing-over/taking-over receipt, recording complete particulars of the authorized representative. Delivery shall take place after registration of the vehicle with the Excise and Taxation Department, Islamabad.

Secretaries of Federal Government or heads of eligible departments/organizations/institutions shall acknowledge receipt of the vehicle within **three weeks** of delivery through written communication to the Cabinet Division and the Member (Customs Operations). The receipt shall mention the particulars of the vehicles, Cabinet Division's approval number and date, Customs delivery order number and date and the date of receipt by the purchasing organization.

f) Reporting and Transparency

Details of sale and approval by the Cabinet Division shall be recorded in the digitized system. Customs Collectorates shall submit quarterly reports to FBR through the system, including:

- i. List of vehicles disposed of with full particulars
- ii. Payment received along with copy of AGPR cheque/pay order
- iii. Details of purchasing department
- iv. MRA registration number
- v. Date of delivery

10. FINAL DISPOSAL OF TAMPERED VEHICLES

- i. At the end of their serviceable life, tampered vehicles may be dismantled upon recommendation of the department to which such vehicles were sold. The department having custody shall return the vehicle to the custodian department, i.e., Pakistan Customs.
- ii. The respective Collectorate shall constitute a committee comprising **two officers of BS-18/19** to oversee the dismantling process.
- iii. Vehicles with engine capacity above **1800 cc** shall be considered to be dismantled 20 years after the date of manufacture, while vehicles up to **1800 cc** shall be considered after **15 years**.
- iv. Provided further that the above age limits shall not apply until two years after the issuance of this CGO. The age limit shall also not apply to vehicles already under operational use of FBR or already sold to other government departments.

11. ALLOCATION TO GOVERNMENT-OWNED EDUCATIONAL, MEDICAL, AND SCIENTIFIC INSTITUTIONS

- i. The Buses/Coasters/Vans and other vehicles which could not be disposed of through sale to government / semi-government departments shall be offered free of cost to government-owned educational, medical, and scientific institutions. These vehicles shall be allocated on written recommendations from relevant ministries. However, other terms of sale shall be followed in letter and spirit.
- ii. Any vehicle which could not be disposed of through the above process within 5 years after its first availability shall be dismantled in line with the government's approved process of dismantling.

12. OVERSIGHT AND REVIEW

The process of sale to other organizations shall be subject to periodic internal audits to ensure compliance and identify irregularities.

13. COMPLIANCE AND PENALTIES

Any violation or misuse of the tampered vehicle disposal process shall result in:

- i. Revocation of allocation rights of the non-compliant department
- ii. Cancellation of allocation and seizure of the vehicle
- iii. Disciplinary action against officials involved


(Shah Faisal Sahu)
Secretary (Enforcement)
27/03/2026

