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GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
FEDERAL BOARD OF REVENUE

Islamabad, the 9th October, 2020.

NOTIFICATION
(Customs)

S.R.O. 1045 (I)/2020.- The following draft of certain further amendments in the Customs Rules, 2001, which the Federal Board of Revenue proposes to make 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), is hereby published for information of all persons likely to be affected thereby and, as required under sub-section (3A) of section 219 of the Customs Act, 1969 (IV of 1969), notice is hereby given that objections or suggestions thereon, if any, may for consideration of the Board be sent within fifteen days of publication of the draft amendments in the official Gazette. Any objections or suggestions which may from any person, be received before the expiry of the aforesaid period, shall be taken into consideration by the Federal Board of Revenue, namely:-


DRAFT AMENDMENTS

In the aforesaid Rules, in rule 592,-

- (a) in the preamble, the expression "or imported separately as a scrap and found serviceable" shall be omitted;
- (b) clauses (i), (ii) and (iii) shall be omitted; and
- (c) in clause (viii), for the full stop at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:-

"Provided that the re-rollable material in reusable condition, in excess of 2.5 meters shall not be allowed scrapping, mutilation or cutting and shall be classified and chargeable to leviable duty and taxes as new goods."

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


(Wajid Ali)
Secretary (Law & Procedure)