

**Government of Pakistan  
(Revenue Division)  
Federal Board of Revenue  
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Islamabad, the 13<sup>th</sup> February, 2026.

**NOTIFICATION**

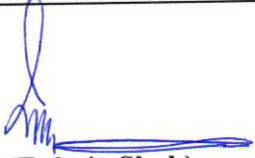
S.R.O. 280 (I)/2026.- In exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), section 50 of the Sales Tax Act, 1990, section 40 of the Federal Excise Act, 2005 and section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), the Federal Board of Revenue is pleased to direct that the following further amendment shall be made in the Customs Rules, 2001, which, as required under sub-section (3A) of the said section, were previously published *vide* Notification No.S.R.O. 227(I)/2026, dated the 3<sup>rd</sup> February, 2026, namely:-

In the aforesaid Rules, in Chapter V (Auction), after rule 71, the following new rule shall be inserted, namely:-

**“71A. Auction of un-manifested board sweepings and shipborne scrap.-** Notwithstanding the provisions of this chapter, the auction of un-manifested lots of board sweepings of ships comprising iron or steel lashings scarp, wire rope scrap, broken pallets, wooden scrap and other remnants of the conveyance of goods meant for packing and holding the containers or loose cargo on board, shall be conducted by the Terminal Operators or custodians. The Reserve Price of the lots shall be determined by the Customs authorities and the total auction proceeds including all applicable duty and taxes shall be deposited in the Government treasury in accordance with the provisions of section 201 of the Customs Act, 1969 (IV of 1969), prior to delivery of the lots. The Terminal Operator shall submit monthly report reconciling the details of auctioned lots and corresponding revenue deposited in Government treasury thereof.”

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[C.No.2(5)L&P/2026)]

  
**(Zubair Shah)**  
Secretary (Law & Procedure)