

**Government of Pakistan  
(Revenue Division)  
Federal Board of Revenue  
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Islamabad, the 3<sup>rd</sup> February, 2026.

**NOTIFICATION**

S.R.O. <sup>227</sup>(I)/2026.- The following draft of certain further amendments in the Customs Rules, 2001, which the Federal Board of Revenue proposes to make in exercise of its 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 by the sub-section (3A) of the said section 219, notice is hereby given that objections or suggestions thereon, if any, may for consideration of the Board be sent within seven days of publication of the draft amendments in the official Gazette. Objections or suggestions which may be received from any person, before expiry of the aforesaid period, shall be taken into consideration by the Federal Board of Revenue, namely: -

**DRAFT AMENDMENTS**

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 deposited in Government treasury thereof.”

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

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