

Customs rules amended: front cabin, half cut cars specified for scrap

The Federal Board of Revenue (FBR) has included front cabin/half cut HTV/LTV/cars in the list of old and used items allowed for mutilation or scrapping. Sources told *Business Recorder* here on Saturday that the FBR Customs Law & Procedure Wing has issued SRO No. 771/(I)/2017 to amend Customs Rules, 2001.

They said that the FBR had allowed certain old and used items, if imported in serviceable condition along with the scrap consignments or imported separately as a scrap and found serviceable, may be allowed mutilation or scrapping, as the case may be, within the meanings of section 27A of the Customs Act. The items included pipes or tubes; bars or rods; sheets or strips, slabs, plates; beams, sections, channels or girders, used and pitted railway tracks; ship plates cutting of various sizes with rough edges and having welded joints and foils or films.

Through SRO No. 771/(I)/2017, now the FBR has also allowed "front cabin/half cut HTV/LTV/cars, with or without chassis number for which Master Bills of Lading were issued up to July 15, 2017" to include in the list of items of goods allowed for mutilation or scrapping.

Sources further said that under rule 593 of the Customs Rules, 2001, an importer or his agent (applicant) before filing the goods declaration shall make a request in writing to the assistant or deputy collector of Customs in respect of items specified in rule 592 for the mutilation or scrapping thereof. However, this requirement would not be applicable on mutilation or scrapping of "front cabin/half cut HTV/LTV/cars, with or without chassis number for which Master Bills of Lading were issued up to July 15, 2017."

Following is the text of the SRO issued here on Friday: SRO # 771/(I)/2017.- In exercise of the powers conferred by section 219 of the Customs Act, 1969 (1V of 1969), the Federal Board of Revenue is pleased to direct that the following further amendment shall be made in the Customs Rules, 2001, namely:-

In the aforesaid rules,-

(1) in rule 592,-

(a) in clause(vi), the word "and", at the end, shall be omitted; and

(b) in clause (vii), for the full stop at the end, a semi-colon and the word ";and" shall be substituted and thereafter the following new clause shall be added namely:

"(viii) front Cabin/half cut HTV/LTV/Cars, with or without chassis number for which Master Bills of Lading were issued up to 15th July, 2017."; and

(2) in rule 593, for the full stop at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:-

"Provided that in respect of items mentioned at clause (viii) of rule 592, the requirement of this rule shall not apply."

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