

**GOVERNMENT OF PAKISTAN  
(REVENUE DIVISION)  
CENTRAL BOARD OF REVENUE  
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C. No. IO (17) L&P/05

Islamabad, 19th September, 2006

**CUSTOMS GENERAL ORDER No. 11 OF 2006,**

**SUBJECT: -- PROCEDURE FOR RELEASE OF OLD AND USED AUTO PARTS ON 30% REDEMPTION FINE.**

The Central Board of Revenue has amended SRO 574(1)/2005, dated 06.06.2005 vide notification SRO No. 628(I)/2006, dated 15th June, 2006, to allow release of old and used auto parts subject to payment of duty/taxes and redemption fine of 30%. It has been reported to the Board that varying practices are being followed in the Collectorates to handle the consignments of old and used auto parts. To bring uniformity to the procedure that the Collectorates should follow, the Board after consultation with the relevant trade bodies and in supersession of all previous orders./instructions on the subject is pleased to lay down the following procedure for the clearance of old and used auto parts:

**A. CORRECT DECLARATION:**

Importers will be encouraged to make correct declaration of the contents of their containers rather than the current practice of declaring the goods as waste and scrap.

**B. DESTUFFING OF CONTAINER:**

The consignment shall be de-stuffed in the following manner:

- (i) The consignments containing old and used auto parts shall be de-stuffed at specified places;
- (iii) Prior information shall be obtained from port authorities about the schedule of destuffing of the containers;
- (iv) It shall be ensured that all the containers of one consignment are de-stuffed at one place;
- (v) If destuffing is to be made at night, prior permission from concerned Assistant/Deputy Collector shall be obtained;
- (vi) Examiner/Appraiser shall physically witness destuffing of the containers;
- (vii) Inventory of goods de-stuffed shall be prepared.

**C. EXAMINATION OF CONSIGNMENT:**

After destuffing, the consignment shall be 100% examined for correct ascertainment of quantity, description and PCT classification of each item under the supervision of the concerned Assistant or Deputy Collector of Customs and in the presence of a duly authorized representative of the Association of the Old and Used Autoparts Importers. Examination Report shall contain physical condition of auto parts alongwith their part Nos., size, length, capacity, specification, weight etc. and it shall also mention the additional items, if found fined with auto parts.

**D. VALUATION:**

Directorate General of Customs Valuation shall determine under section 25A of the Customs Act, 1969 and circulate the Customs value" of used auto parts for the purpose of assessment of duty and taxes, after consultation with the relevant association, for uniform application at all ports.

**(MIRA MUBASHIR BAIG)**  
**SECRETARY (LAW & PROCEDURE)**