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GOVERNMENT OF PAKISTAN
APPRAISEMENT COLLECTORATE
CUSTOM HOUSE
KARACHI

NO. SI/MISC/54/99-III (A)

Dated: 19-08.2006

PUBLIC NOTICE No. 9 /2006-III(A)

Section 27-A of the Customs Act, 1969 provides for denaturing, mutilation or scrapping of imported goods if importer makes a request before filing of the Goods Declaration (GD). It further lays down that in such cases the goods shall be chargeable to duty and taxes at such rates as may be applicable if the goods had been imported in denatured or mutilated form or as scrap. To streamline the examination and assessment of imported consignments of Iron, Steel / Aluminum Scrap, following instructions are accordingly issued for information and compliance by all concerned:-

- (a) In cases where the importers have complete information about description, weight / quantity of the imported goods, they will make request to Assistant / Deputy Collector (Assessment) for de-naturing, mutilation or scrapping of the serviceable portion of imported goods under Section 27-A of the Act, ibid prior to filing of Goods Declaration.
- (b) In cases where the importers have incomplete information regarding description or weight / quantity, they may seek permission from concerned Assistant/ Deputy Collector (Assessment) for preparing inventory prior to filing of Goods Declaration. If serviceable portion is found in the imported goods, importers may make request to Assistant / Deputy Collector (Assessment) under Section 27-A of the Act, ibid for denaturing, mutilation or scrapping thereof. Consequently, the importers will file the Goods Declaration (GD) whose particulars shall be considered final.

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- (c) All the consignments of iron and steel scrap will continue to be examined under the 1st Appraisalment System (First Examination System) irrespective the importers opt for it.
- (d) During physical examination, if any mis-declaration of material particulars of Goods Declaration (GD) is detected or violation of the provisions of the relevant Import Policy Order is observed, the Contravention Report shall be referred to the concerned adjudicating authority for initiation of legal proceedings under the relevant provisions of law.


(MUSARRAT JABEEN)
Collector

Copy to:

- i) The secretary (Customs Tariff-I), Central Board of Revenue, Islamabad w.r.t Board's letter No. 8(9) Tar-II/84-PT-I dated 20.07.2006.
- ii) Federation of Pakistan Chamber of Commerce and Industry, Karachi.
- iii) Karachi Chamber of Commerce and Industry, Karachi.
- iv) Customs Agents Association, Custom House, Karachi.
- v) All concerned.
- vi) Notice Board.