

**GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
CENTRAL BOARD OF REVENUE**

Islamabad, the 18th June, 2001

**NOTIFICATION
(CUSTOMS)**

S.R.O. 450(I)/2001.-¹[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 make the following rules, namely:-]

**CHAPTER I
PRELIMINARY**

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- ²[2. **Definitions.**-(1) In these rules, unless there is anything repugnant in the subject or context,-
- (a) "account" means all books, records, correspondence, bank and other financial statements;
 - (b) "Act" means the Customs Act, 1969 (IV of 1969);
 - (c) "appropriate officer" includes officers superior to an appropriate officer;
 - (d) "Collector", "Additional Collector", "Deputy Collector" and "Assistant Collector", respectively, means Collector of Customs, Additional Collector of Customs, Deputy Collector of Customs and Assistant Collector of Customs appointed under section 3 of the Act in relation to an area of his jurisdiction;
 - (e) "duties" includes customs-duty leviable under the First Schedule to the Customs Act, 1969;
 - (f) "importer" means a person who imports goods;
 - (fa) "Pakistan Customs Computerized System (PACCS)" means the Customs Computerized System as defined in clause (ia) of section 2 of the Customs Act, 1969 (IV of 1969);
 - (g) "related persons" means such persons only if,-
 - (i) they are officers or directors of one another's business;
 - (ii) they are legally recognized partners in business;
 - (iii) they are employer and employee;
 - (iv) one of them directly or indirectly controls the other;
 - (v) both of them are directly or indirectly controlled by a third person;
 - (vi) together they directly or indirectly control a third person; or
 - (vii) they are members of the same family; and

¹ Existing preamble substituted and shall be deemed always to have been so substituted vide SRO 831(I)/2018 dated 2nd July, 2018. At the time of substitution was as under:-
"In exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), the Central Board of Revenue is pleased to make the following rules, namely:--"

² Substituted for rule 2 vide SRO 563(I)/2005 dated 6th June, 2005

- (viii) any person who directly or indirectly owns, controls or holds five per cent or more of the outstanding voting stock or shares of business of both or each of such related person.

Explanation I.-The expression "person" also includes a legal person.

Explanation II.- Persons who are associated in the business of one another and that one is the sole agent or sole distributor or sole concessionaire, however described, of the other, shall be deemed to be related for the purpose of these rules, if they fall within the criteria herein before specified for related persons.

Explanation III.-One person shall be deemed to control another when the former is legally or operationally in position to exercise restraint or direction over the other.

- (h) “stay”, for Pakistani nationals, means the duration of continuous living abroad; and, for foreign nationals, means the duration of their valid visa for stay in Pakistan;
 - (i) “vehicle” means a motor-car, motor-cycle, van, microbus, bus, pick-up, jeep, truck, self-driven caravan and tractor with trailer or semi-trailer or caravan.
- (2) The words and expressions used and not defined herein shall have the meaning assigned to them in the Act or in the respective Chapters of these rules.]