

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

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Islamabad, the 18<sup>th</sup> June, 2001

**NOTIFICATION  
(CUSTOMS)**

**S.R.O. 450(I)/2001.-**<sup>1</sup>[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:-]

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**CHAPTER XII  
EXPORTS**

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**SUB CHAPTER (3)  
EXPORT PROCESSING ZONE**

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- 225. Definitions.**-In this sub-chapter, unless there is anything repugnant in the subject or context,-
- (a) "Authority" means the Export Processing Zones Authority established under the Ordinance;
  - (b) "Collector of Customs", in relation to a Zone, means the Collector of Customs, in whose jurisdiction such Zone is established;
  - (c) "import", in relation to a Zone, means import from abroad and includes goods introduced into a Zone from the Tariff Area;
  - (d) "investor" and "industrial-undertaking" shall have the same meaning as are, respectively, assigned to them in the Ordinance;
  - (e) "Ordinance" means the Export Processing Zones Authority Ordinance, 1980 (IV of 1980);
  - (f) "Tariff Area" means any area in Pakistan outside the limit of a Zone; and
  - (g) "Zone" means such area as is declared by the Federal Government to be a Zone under the Ordinance.

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<sup>1</sup> Existing preamble substituted and shall be deemed always to have been so substituted vide SRO 831(I)/2018 dated 2<sup>nd</sup> 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:--"