

**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:-]

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**CHAPTER III
PRIVILEGED PERSONNEL**

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CUSTOMS CONCESSIONS

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39. The following customs concessions shall be extended to the privileged personnel, namely:--

- (a) import free of custom duty and Sales Tax of articles for the personal use of the privileged person or members of his family forming part of his personal and household effects including one car per family on his first arrival in Pakistan. The time limit for import will be six months, extendable by the Collector of Customs for a maximum period of ²[eighteen] months from the date of the arrival of the person concerned;

³[***]

⁴[***]

- (d) in addition to the above, a privileged person shall be allowed to import on payment of duty acid taxes foodstuff and consumable stores including liquor and tobacco up to a C&F value of two hundred U.S.\$ per month but the valise of liquor will not exceed one hundred U.S.\$ per month. ⁵[However, import of alcoholic beverages shall be subject to Import Policy Order.]

Note.-The privileged personnel may import the monthly quotas prescribed in clauses (a) and (b) of rule 39, for a maximum period of six months at a time.

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 the word “eighteen” vide SRO 171(I)/2006 dated 24th February, 2006

³ Clause (b) was omitted vide SRO 461(I)/2004 dated 12th June, 2004

⁴ Clause (c) was omitted vide SRO 461(I)/2004 dated 12th June, 2004

⁵ Inserted vide SRO 637(I)/2015 dated 30th June, 2015