

**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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41. If any other durable articles such as air conditioners, refrigerators, deep freezers, VCR, DVD, washing machines, etc., are disposed of in Pakistan, customs-duty and sales tax, etc., shall be payable on the original value at the rate applicable to the goods in question at the time of import. The privileged personnel shall be responsible for the payment of customs-duty and sales tax and other charges before parting with the articles; provided that no customs-duty and sales tax shall be payable if sold after three years from the date of import.

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:--”