

**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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**²[CHAPTER XXIII
ATA CARNET RULES**
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- 572. Definitions.**-(1) In this Chapter, unless there is anything repugnant in the subject or context,
- (a) “Act” means the Customs Act, 1969 (IV of 1969), and the rules made there under;
 - (b) “authority”, in relation to the events specified in these rules, means the concerned Ministry of the Federal Government, as per the Rules of Business, 1973, and for all other matters, the Federal Board of Revenue;
 - (c) “ATA Carnet” means ATA Carnet, conforming to the pattern given in Appendix-I to these rules, and issued for temporary admission or temporary exportation of goods;
 - (d) “convention” means the Convention on Temporary Admission (Istanbul Convention 1990), and its Annexes A, B-1 and B-2, acceded to by the Government of the Islamic Republic of Pakistan;
 - (e) “event” includes one or more of the following, as approved by the authority, namely:
 - (i) an industrial, commercial or crafts exhibition;
 - (ii) a scientific, educational, or cultural fair; and
 - (iii) a news or media occasion.
 - (f) “guaranteeing and issuing organization” means an organization approved and notified by the Ministry of Commerce, i.e., the Pakistan National Committee of International Chamber of Commerce (ICC Pakistan), for guaranteeing payment of import duties and taxes leviable on goods intended for temporary importation into the country or for issuing ATA Carnet for temporary exportation of goods;
 - (g) “guaranteeing chain” means a guaranteeing scheme administered by the International Chamber of Commerce (ICC) to which the guaranteeing and issuing organization is affiliated;
 - (h) “import duties and taxes” means Customs duties, including all other duties, taxes, fees or any other sums which are levied and collected on or in connection with the importation of goods;

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 New Chapter xxiii was added vide SRO 1157(I)/2007 dated 8th November, 2007

- (i) “security” means a bank guarantee submitted by the guaranteeing and issuing organization to cover the sums payable as import duties and taxes on temporarily imported goods, and valid, at least, for three years;
 - (j) “temporary admission” means the Customs procedure under these rules whereby goods are allowed admission into Pakistan, conditionally relieved from the payment of import duties and taxes, subject to the prohibitions and restrictions notified by the Federal Government under the Imports and Exports (Control) Act, 1950 (XXXIX of 1950), or any other law for the time being in force, and intended for re-exportation within the stipulated period in accordance with these rules, without undergoing any change except normal depreciation;
 - (k) “temporary export” means the Customs procedure under these rules whereby goods are allowed temporary export from Pakistan subject to the prohibitions and restrictions notified by the Federal Government under the Imports and Exports (Control) Act, 1950, (XXXIX of 1950), or any other law for the time being in force, without payment of duty drawback, and meant for subsequent re-importation into Pakistan.
- (2) All other expressions used in these rules shall have the same meaning as has been assigned to them in the Act.