

**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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574. Conditions relating to temporary importation of goods and their use afterwards.-(1) In order to be eligible for temporary admission, the goods must be

- (a) imported under a valid ATA Carnet, meant for realization in Pakistan, indicating the name of the issuing organization and the guaranteeing chain;
- (b) consistent with the material particulars declared in the ATA Carnet, i.e., description, quantity, value etc, as certified by Customs of the country of exportation or exit;
- (c) imported for one or more events specified in these rules in accordance with the conditions applicable to them under the Imports and Exports (Control) Act, 1950 (XXXIX of 1950), or any other law for the time being in force; and
- (d) identifiable at the time of admission and re-exportation.

(2) In case of cinematic or broadcasting equipment, including specially adapted vans, temporary admission will be granted subject to approval by the authority and subject to the condition that such equipment will be used solely by or under the personal supervision of the Carnet holder.

(3) The goods allowed temporary admission will be used solely for the purpose for which they have been brought, and will not be removed from the place of the event without prior approval of the Collector.

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