

**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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581. Termination of temporary admission.-(1) The temporary admission of goods shall be terminated by one or more of the following eventualities, namely:

- (a) by re-exportation of the goods;
- (b) by consigning the goods to a Customs warehouse for subsequent re-exportation;
- (c) by clearance for home-consumption on payment of leviable import duties and taxes, subject to the conditions enumerated under the Imports and Exports (Control) Act, 1950, (XXXIX of 1950) or any other law for the time being in force;
- (d) when the goods are seriously damaged by accident or force majeure, by recourse to--
 - (i) action stipulated in clause 'c';
 - (ii) relinquishing the goods to Customs, in which case no payment of import duties and taxes shall be required; or
 - (iii) destroying the goods under the supervision of Customs.

(2) In all these cases, an appropriate officer of Customs will make suitable entries in the ATA Carnet, certifying that the position regarding the goods has been regularized, and the Carnet holder and the guaranteeing and issuing organization will be discharged from their obligation accordingly.

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