

**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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582. Discharge of temporary admission papers.-(1) Where the goods allowed temporary admission in the country are entered for re-exportation, the appropriate officer shall physically verify the description and quantity of such goods, and make a report to this effect on the reverse of the re-exportation voucher of the ATA Carnet, and send the same to his supervisory officer.

(2) The supervisory officer will counter-check the details mentioned above, and if satisfied that no material discrepancy exists between these documents, will issue an order for the discharge of the ATA Carnet.

(3) The appropriate officer will thereafter date, stamp and sign the white re-exportation counterfoil and voucher. While the white re-exportation counterfoil will be retained within the ATA Carnet, the white re-exportation voucher will be detached by the appropriate officer.

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