

**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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584. Procedure for temporary exportation.-The procedure applicable to the exportation of goods shall apply, mutatis mutandis, to the temporary exportation of goods under an ATA Carnet. Additionally, the appropriate officer will date, stamp and sign the yellow exportation counterfoil and voucher. While the yellow exportation counterfoil will be retained within the ATA Carnet, the yellow exportation voucher will be detached by the appropriate officer:

Provided that the exporter shall not be entitled to any duty drawback on goods temporarily exported from Pakistan under an ATA Carnet and intended for re-importation afterwards.

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