

**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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585. Procedure for re-importation of temporarily exported goods.-At the time of re-entry of the goods into Pakistan, the Carnet-holder shall present the Carnet to Customs, along with a declaration of the goods being re-imported in the yellow re-importation voucher, and also sign the same. If no discrepancy is found, an appropriate officer of Customs shall verify and endorse the yellow re-importation counterfoil and voucher. While the yellow re-importation counterfoil shall be retained within the ATA Carnet, the yellow re-importation voucher will be detached by the appropriate officer prior to the release of the 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