

**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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586. Seizure of goods on breach or violation of the rules.-(1) Where an offence is committed by the Carnet holder at the time of admission of goods into the country in terms of fraud or misdeclaration in securing release thereof, or abuse of such facility afterwards in that the goods are loaned, sold, pledged, mortgaged, hired, given away, exchanged or otherwise disposed of or altered, or where such goods are not re-exported within the stipulated period during the validity of an ATA Carnet, the goods shall be liable to confiscation and such penal action as prescribed under the Act or any other law for the time being in force.

(2) Where the goods are seized for breach or violation of these rules, the requirement of re-exportation shall be suspended for the duration of the seizure and subsequent proceedings.

(3) The respective Customs authority shall notify the guaranteeing and issuing organization of the seizure made by it as soon as possible.

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