

**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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**CHAPTER VI
TEMPORARY IMPORTATION OF MOTOR VEHICLES**

- 76. Definitions.**-In this Chapter unless there is anything repugnant in the subject or context,--
- (a) "expatriate employee" means a foreign national employed in any business undertaking, Government or a Government controlled organization for remuneration;
 - (b) "importer" means a persons who imports a vehicle under this chapter;
 - ²[(c) "tourist" means a foreigner of any of the following categories who has no residence or occupation in Pakistan and whose stay in the country is not likely to exceed three months, namely:-
 - (i) a person visiting Pakistan for recreation or sight-seeing or is in transit for a short duration;
 - (ii) a person travelling for domestic or health reasons;
 - (iii) a person on study or lecture tour or on pilgrimage;
 - (iv) a person travelling in his individual or representative capacity to attend a meeting or function of any scientific, administrative, educational, social, cultural, sports or religious nature or for giving a performance;
 - (v) a person travelling for business purposes; and
 - (vi) a person arriving in the course of a sea cruise whose stay in Pakistan exceeds twenty-four hours;]
 - (d) "vehicle" means a motor-car, motor-cycle, van, microbus and bus, pick-up, jeep, truck, self-driven caravan and tractor with trailer or semi trailer or caravan.

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 Clause (c) was substituted vide SRO 533(I)/2023 dated 8th May, 2023. At the time of substitution clause (c) was as under:-

"(c) "tourist" means a person not normally resident in Pakistan, who enters into Pakistan for a stay of not more than six months in the course of any twelve months period for legitimate non-immigrant purposes;"