

**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**

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²[77. **Temporary import of vehicles by tourists, etc.**-(1) A tourist who imports a vehicle against carnet-de-passage or against a bank guarantee may be given delivery thereof by the officer-in-charge of the Customs station of entry without payment of customs-duties for its retention in Pakistan for a period of three months, if such tourist makes a declaration at the Customs-station or a port of entry to the effect that he will not constructively or substantially transfer the ownership of the vehicle to any other person during his stay in Pakistan:

Provided that where it is not practicable for the tourist to export such vehicle within the said period and he makes an application to the respective Collector having jurisdiction before the expiry of that period to this effect, the Collector may extend that period not exceeding three months subject to having valid carnet-de-passage or bank guarantee and undertaking by such carnet holder that he will not leave the country for this extended period:

Provided further that if the same vehicle re-enters Pakistan within one year after its exit, whether in the name of the same tourist (non-Pakistani) or in the name of somebody else (non-Pakistani) temporary release shall not be allowed against carnet-de-passage or against a bank guarantee for more than fourteen days except for vehicles operated by recognized foreign tour agencies which shall be allowed re-entry within one year for a period not exceeding three months at one point of time.

(2) Where the export of such vehicle is not possible on grounds of health of the tourist importer, or in circumstances beyond his control, or because of an accident in which the vehicle is involved, the respective Chief Collector of Customs may extend the period not exceeding six months, in which case a fresh bank guarantee shall be furnished if the existing bank guarantee does not cover the period of extension or having valid carnet-de-passage:

Provided that in any case, if the carnet holder fails to get valid extension as herein provided, the vehicle shall be surrendered to the Collectorate concerned having jurisdiction for adjudication purposes.

(3) If a tourist imports a vehicle for passage through Pakistan to a foreign destination, the officer in-charge of the Customs-station of entry may, in absence of carnet-de-passage or a bank guarantee, allow the vehicle to pass through Pakistan without payment of customs duties under escort from the Customs-station of entry to the Customs-station of exit on payment of escort charges to be

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 Substituted vide SRO 1965(I)/2024 dated 27th November, 2024.

determined by the respective Collector. The particulars of the vehicle so allowed to pass through Pakistan shall be endorsed on the passport of the tourist importer.]