

**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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81. Particulars of importer to be recorded and communicated to all customs-station.-²[(1)
The number and other particulars of the passport of an importer and of the vehicle imported by him shall be recorded at the customs-station of entry using the Customs Computerized System and the officer in-charge thereof shall communicate them to the Federal investigation Agency (FIA) for the purpose enumerated in sub-rule (2) of rule 81.]

(2) The person temporarily importing a vehicle shall not be allowed to leave Pakistan unless he has exported the vehicle, or an import permit has been obtained and the Custom-duties and other taxes in respect of that vehicle have been paid.

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 Sub-rule (1) was substituted vide SRO 533(I)/2023 dated 8th May, 2023. At the time of substitution sub-rule (1) was as under:-

“(1) The number and other particulars of the passport of an importer and of the vehicle imported by him shall be recorded at the Customs-station of entry and the officer in-charge thereof so recording shall communicate them to all other Customs-stations and immigration check-posts.”