

**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[**82. Endorsement relating to export.**-When a vehicle imported under this chapter is exported, the officer-in-charge of the customs-station of exit shall make a stamped endorsement on the passport of the importer of that vehicle accordingly against the endorsement relating to its import and retention in Pakistan and shall record the export in the Customs Computerized System and communicate it to the Federal Investigation Agency (FIA).]

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 Rule 82 was substituted vide SRO 533(I)/2023 dated 8th May, 2023. At the time of substitution rule 82 was as under:-

“82. Endorsement relating to export.-When a vehicle imported under this chapter is exported, the officer in-charge of the Customs-station of exit shall make a stamped endorsement on the passport of the importer of that vehicle accordingly against the endorsement relating to its import and retention in Pakistan and shall inform the Customs-station of entry of that vehicle and all other Customs-stations and immigration check-posts.”