

**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 XXXIX
CHINA PAKISTAN ECONOMIC CORRIDOR (CPEC)
Sub-Chapter 1
Gwadar Tax Free Zone Rules**

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838. Registration to operate under CCS.-(1) An investor shall apply to the registration authority for a user ID after grant of a valid licence from the licensing authority.

(2) The business premises of a investor including manufacturing areas and stores shall be verified by the Customs and upon such verification, a user ID shall be issued to the investor by the registering authority to start operations through CCS:

Provided that regulatory collectorate may devise the procedure for registration with necessary modifications in Sub-Chapter II of Chapter XXI of the Customs Rules, 2001, if required.

(3) Upon any violation under the Act or these rules, the registration authority may proceed to take necessary action under section 155F of the Customs Act, 1969.

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 Added vide SRO 264(I)/2021 dated 24th February, 2021