

**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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840. Export (entry of goods into the zone from tariff area).-(1) Goods, excluding petty items, from the tariff area shall be admitted into the zone upon completion of export formalities which are observed for export to foreign countries ³[provided that the transaction between Gwadar free zone and tariff area shall be allowed in Pak rupees].

(2) A goods declaration in respect of goods exported into the zone shall be presented to Customs authorities of the regulatory collectorate for processing and clearance accompanied by the documents showing details as required under the Act and the rules made thereunder.

(3) Goods which are entitled to exemption or repayment of Customs-duties and sales tax on exportation shall qualify for such exemption or repayment immediately after these have been admitted into a free zone as per Act, Ordinance and rules made thereunder.

(4) Petty items shall be admitted in the free zone under rule 844.

(5) After clearance of export goods declaration filed by tariff area exporter, the free zone investor shall file corresponding goods declaration for import (import tariff) so that the goods are credited to the free zone investor:

Provided that such import goods declaration filed by the investor shall be cleared immediately without any further customs formalities.

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

³ Added vide SRO 1006(I)/2024 dated 28th June, 2024