

**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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841. Export abroad (removal of goods from the free zone to abroad).-(1) Any goods removed from a free zone for exportation to foreign countries shall be exported under the export procedure as laid down in the Act and the rules made thereunder.

(2) A goods declaration under this rule shall be presented to the Customs authorities for clearance along with documents showing such details as required under the Act and the rules made thereunder.

(3) All Customs formalities regarding clearance of goods shall be completed at the designated customs examination and assessment area for clearance of goods within the free zone.

(4) In special circumstances, an investor may request for examination of goods at his business premises which may be allowed by the Collector for duly justified reasons:

Provided that a post examination Pakistan Customs Container Sealing System (PCCSS) seal shall be applied to the container examined at the business premises and the container number and seal number shall be entered in to the system.

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