

**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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843. Petty items.-Petty items, including construction material, food items etc. for consumption within free zone may be allowed entry in the free zone on filing of petty items declaration in the CCS, without Form-E or filing a goods declaration. The petty items declaration form shall be devised by the regulatory collector on the pattern of goods declaration containing description, quantity, value and tariff heading of petty items. The regulatory collector shall also fix a value-based limit of the petty items that can be acquired by an investor, based on his annual turnover, investment and quantum of employment:

Provided that no refund or repayment of duty and taxes shall be allowed on such petty items.

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