

**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[**84A. Reconciliation of carnet vehicles.**-At the end of each month, the officer-in-charge of customs-station of entry shall carry out reconciliation of all vehicles entered through that customs-station. Any vehicles which are outstanding after the expiry of the retention period shall be identified and all necessary steps shall be taken for the recovery of duties and taxes thereon, as well as for the seizure of such vehicles.]

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 Inserted vide SRO 533(I)/2023 dated 8th May, 2023.