

**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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855. Security of the zones.-(1) Zone shall be fenced and bound with a secure boundary wall and shall remain under twenty four hour customs surveillance/supervision. Suitable check posts shall be established to the satisfaction of the Collector of Customs. The zone authority shall fix CCTV infrastructure at all entry/ exit points and also along the boundary wall. The camera feeds shall also be provided to the Customs for enforcement controls.

(2) All entry and exit points of the free zone shall be under the supervision of regulatory collectorate.

(3) The construction of the check posts and their maintenance shall be carried out by the Authority or concession holder in accordance with the layout plan approved by the Collector of Customs.

(4) The Collector of Customs may impose restrictions on means of access to a free zone and establish the hours of business. The Collector of Customs may keep the means of access to a Free Zone under permanent or intermittent supervision, and make randomised checks not exceeding 5% on the goods introduced into the free zone to ensure that no unauthorized goods or transport vehicles introduced.

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