

**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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856. Role of Authority and concession holder under section 14A of the Customs Act, 1969.-(1) Authority, concession holder or its operating company managing and operating free zone, shall be responsible for providing infrastructure for the smooth running of operations and implementation of these rules in the free zone including scanning equipment. They shall provide all facilities to Customs provided under section 14 A of the Customs Act, 1969.

(2) They shall provide goods movement and handling infrastructure and provide sufficient space for de-stuffing and storing of import and export goods, empty containers etc as provided for in Chapter XIV with suitable amendments. The goods shall be stacked index wise leaving enough space between the rows to facilitate inspection and examination of goods by Customs staff. A separate bounded area shall be ear-marked for examination which shall be adjacent to entry and exit gate.

(3) There shall be single entry and exit gate for the free zone. Customs offices and examination and assessment areas shall be adjacent to the entry and exit gates for clearance of incoming and outgoing goods:

Provided that regulatory collectorate may allow more entry and exit gates in special circumstances after ensuring that examination and assessment areas have been established adjacent to such gates for the clearance of goods:

(4) Residential and retail areas within the free zone shall be fully separated from the other areas of the free zone and special arrangements shall be made to the satisfaction of the Collector to ensure that duty / tax free goods are not pilfered in such areas.

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