

**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:-]

.

.

²[**Chapter XXXIX
CHINA PAKISTAN ECONOMIC CORRIDOR (CPEC)
Sub-Chapter 1
Gwadar Tax Free Zone Rules**

.

.

860. Violations.-Subject to the provisions of the Act and rules made thereunder, in case any violation of Act or rules or on the grounds of public morality or order, public security hygiene or health or for veterinary or phyto-pathological considerations, or relating to the protection of patents, trademarks or copy-rights, or relating to smuggling or illegal removal of goods, the Authority, concession holder, licensing authority and the investor or licensee and their clearing agent, if any, the carrier, the shipping lines or their agent and terminal along with other concerned, as the case may be, shall be jointly or severally responsible for duty and taxes involved on such goods. They shall be liable to pay leviable duty and taxes on such goods in addition to fine and penalty and shall also be liable to any other action, which may be taken under the Act, or the rules.

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