

**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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861. General provisions.-The authority, concession holder and its operating company shall be the custodian of import and export goods moving into and out of the zone. They will receive containers and effect deliveries of import and export goods to respective investors after completion of custom formalities and clearance of goods as prescribed under the Act and rules made there under.

(2) The Authority, concession holder and its operating company shall maintain an account of all incoming and out-going goods and services with relevant details to track whereabouts of any goods which shall be provided to customs whenever required.

(3) All goods shall be allowed entry or exit on authorized vehicles, which are duly registered with customs in the CCS:

Provided that the regulatory collectorate may devise the procedure for registration of vehicles in the Customs Computerized System with necessary modifications in Sub-Chapter II of Chapter XXI of Customs Rules, 2001.

(4) As long as CCS does not become fully operational or is suspended due to any reason, all the records and processes shall be maintained and managed under one customs or manually, as the case may be.

(5) The rules and procedures prescribed under the Act like transshipment, transit, examination, assessment, auction, recovery, etc. shall apply to all matters not specifically mentioned in these 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