

**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 4
SPECIAL ECONOMIC ZONE RULES**

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866. Registration to operate under Customs Computerized System.-(1) The licensee of zone shall apply for a user ID to the registration authority after acquisition of a, valid license from the licensing authority.

(2) The business facility of a licensee including manufacturing areas and stores shall be verified by the Customs and upon such verification, licensee shall be issued a user ID by the registering authority to start operations through Customs Computerized Systems on the basis of items allowed under respective tariff headings:

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

(3) Upon any violation under the Act or these rules, the registration authority may block the user ID of an enterprise.

(4) The registration authority upon establishment of any offence under the Act or relevant rules may cancel the user ID, after issuance of show cause notice, besides any other action which may be taken under the Act.

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