

**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)

³[**Sub-Chapter 5**
SPECIAL TECHNOLOGY ZONES RULES

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870A. Definitions.-In these rules, unless there is anything repugnant in the subject or context,-

- (a) **"Act"** means the Customs Act, 1969 (IV of 1969), the Federal Excise Act, 2005, Sales Tax Act, 1990 and Special Technology Zones Act, 2021;
- (b) **"Ordinance"** means the Income Tax Ordinance, 2001 (XLIX of 2001);
- (c) **"Appendix"** means an appendix to this sub-chapter;
- (d) **"Authority"** means the Special Technology Zones Authority established under section 3 of the Special Technology Zone Authority Act, 2021 (XVII of 2021);
- (e) **"Collector of Customs"**, in relation to a Special Technology Zone, means the Collector of Customs, in whose jurisdiction such zone is established;
- (f) **"Customs Computerized System"** means the Customs Computerized System as defined in clause (ia) of section 2 of the Customs Act, 1969 (IV of 1969);
- (g) **"development agreement"** means a duly approved agreement between Authority and a zone developer, agreed to and endorsed by the Approvals Committee that authorizes zone developer to develop and establish a zone or a part thereof, as provided under section 2(h) of the Special Technology Zone Authority Act, 2021 (XVII of 2021);
- ⁴[(ga) **"one window facility"** shall have the same meaning as assigned thereto under clause (k) of section 2 of the Special Technology Zones Authority Act, 2021 (XVII of 2021);
- (gb) **"Pakistan single window or "PSW"** shall have the same meaning as assigned thereto under clause (m) of sub-section (1) of section 2 of the Pakistan Single Window Act, 2021 (III of 2021);]

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

³ Added vide SRO 744(I)/2023 dated 19th June, 2023

⁴ Inserted vide SRO 140(I)/2025 dated 7th February, 2025

- (h) "**person**" includes any person as specified in clause (pa) of section 2 of the Customs Act, 1969 and provided in section 2(1) of the Special Technology Zone Authority Act, 2021 (XVII of 2021);
- (i) "**rules**" means rules under PCT 9917 (4) (i) and (ii) of the 1st Schedule of the Customs Act, 1969 (Pakistan Customs Tariff) framed by the Federal Board of Revenue;
- (j) "**zone developer**" having same meaning as assigned to it in section 2(s) of the Special Technology Zones Authority Act, 2021 (XVII of 2021);
- (k) "**zone enterprise**" having same meaning as assigned to it in section 2(t) of the Special Technology Zones Authority Act, 2021 (XVII of 2021); and
- (l) "**zone**" having same meaning as assigned to it in section 2(u) of the Special Technology Zones Authority Act, 2021 (XVII of 2021).