

**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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870C. Import of goods for Special Technology Zones.-(1) The benefits under these rules shall be provided only if import thereof is made for a period of ten years commencing from the date of signing of the development agreement, or issuance of license, as the case may be, for consumption within zones by the eligible importers under these rules.

(2) The goods on which duty or tax exemption has been availed shall be solely used within the limits of a Special Technology Zone, unless otherwise approved by the Authority and concurred by the Federal Board of Revenue on a case to case basis and shall not be disposed of except with the prior approval of the Federal Board of Revenue.

(3) No exemption shall be allowed to an enterprise which does not hold a valid license issued by the Authority and which is not ⁴[subscribed to the PSW].

⁵[(4) Upon the import of every consignment, the authorized officer of STZA shall certify in the prescribed manner and format, as per Appendix-A, through STZA's one window facility and thereafter the approved list shall be shared with PSW electronically by STZA's one window facility.]

Provided that an eligible importer under these rules shall be allowed to import capital goods through partial shipments provided the total period of import of these partial shipments shall not exceed twenty-four months from the date of first import.

(5) Whether or not capital goods are imported in one complete shipment or through partial shipments, the importer shall furnish complete details and requirements of the machinery to be imported in assembled or disassembled form, duly supported by the technical specifications and documents justifying such imports as a business requirement of the licensee.

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 Substituted the words “registered under the Customs Computerized System through a unique user ID” vide SRO 140(I)/2025 dated 7th February, 2025

5 Sub-rule (4) was substituted vide SRO 140(I)/2025 dated 7th February, 2025

⁶[(6) Only those goods shall be considered for the benefits under these rules and PCT heading 9917 (4) of the First Schedule to the Customs Act, 1969 (IV of 1969) which are transmitted to the PSW by the STZA's one window facility and the quantities shall be auto-debited by the system as per goods imported and cleared by Customs.

(7) A goods declaration or single declaration filed in respect of the goods imported for a Zone along with other documents showing details of the goods as required under the Act and the rules made there under shall be assessed by concerned officer of the Customs Collectorate to ascertain the admissibility of claimed exemptions in respect of goods imported.]

⁶ Sub-rules (6) & (7) was substituted vide SRO 140(I)/2025 dated 7th February, 2025