

**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 6

Regulatory Mechanism for Import of Vehicles by the Concession Holders and their Operating Companies for Construction, Development and Operations of Gwadar Port and Gwadar Free Zone Area Rules, 2025

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

- (a) "Authority" shall have the same meaning as assigned thereto in the Gwadar Port Authority Ordinance, 2002 (LXXVII of 2002);
- (b) "Collector of Customs", in relation to these rules, means the Collector of Customs, Gwadar in whose jurisdiction Gwadar port and Free Zone is established;
- (c) "concession-holder" means China Overseas Ports Holding Company Limited (COPHCL) and its operating companies engaged in construction, development and operations of Gwadar port and Gwadar Tax free zone area; and
- (d) "Declaration Form" means the declaration form set out on the format in Annex-A submitted by the importing company in respect of vehicles being imported.

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 82(I)/2025 dated 30th January, 2025.