

**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

870H. Declaration form for import of vehicles.-The eligible importer shall furnish to the Authority or any other officer authorized by it in this behalf details of vehicles intended to be imported for the sole purpose of construction, development and operations of Gwadar Port and Free Zone Area, and the Authority or the officer authorized by it, as the case may be, shall ascertain actual requirement of such importer based on the nature of activities of the importer strictly in accordance with the scope as defined under PCT Code 9917(3) (iii) of Pakistan Customs Tariff. The Authority shall also take into account vehicles which have already been imported prior to issuance of the regulatory mechanism in order to regularize the same in terms of their bonafide use and to ascertain future requirements of concerned importer:

Provided that in case of operational vehicles, maximum two motor cars up to 1600cc and three 4x4 pick-ups shall be considered in addition to coaster/bus for workers as per the requirement to be determined by the authority.

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.