

**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

870I. Verification of Declaration Form and certification by the Authority.-In order to avail exemption under PCT Code 9917(3) (iii) of Pakistan Customs Tariff, eligible importer shall furnish to the Authority a Declaration Form duly signed by the chief executive officer of the Company which shall be certified by the Authority, i.e. Chairman of Gwadar Port Authority, in respect of each vehicle imported, certifying in prescribed manner that such imported vehicles are genuine and bonafide requirements for construction, development and operations of Gwadar Port and Free Zone Area in accordance with the prescribed quotas to be determined by the Authority. The Authority shall verify that the conditions in these rules have been satisfied before the issuance of this Authorization. The Authority shall be responsible to ensure that all other conditions as per these rules have also been fulfilled by the importer and the vehicles are bonafide requirement of the company and the same are in commensuration of their business activity before certifying genuineness of request/declaration of the importer.

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.