

**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

870K. Clearance by the Customs Department.-At the time of import, the importer shall furnish to the Collector of Customs on the format as set out in Annex-C an undertaking to abide by the conditions as laid down in the PCT Code 9917 (3)(iii) of the Pakistan Customs Tariff and rules made thereunder failing which they shall be liable to pay the duty and taxes as leviable on each vehicle at the time of import and any other penalties that may be imposed in accordance with the law. The clearance of vehicles shall strictly be handled by the Collectorate of Customs, Gwadar in order to properly monitor such imports and to ensure centralization of record and data. However, if import is made from any other port, the same shall be processed through Transshipment Permit (TP) for destination Port Gwadar for clearance at Gwadar Collectorate.

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.