

**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

870M. Record keeping.-The importer and the Authority shall maintain record for each vehicle imported under PCT Code 9917(3) (iii) of the Pakistan Customs Tariff as per Annex-D, and shall produce on demand such record and the vehicles as may be required for inspection by an officer of Customs not below the rank of an Assistant Collector of Customs working in Collectorate of Customs, Gwadar or any other officer authorized by the Federal Board of Revenue (FBR) in this regard.

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.