

**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:-]

.

.

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

8700. Surrender of vehicles.-(1) The vehicles imported without payment of duty and taxes availing the benefit of these rules may be surrendered at any time to the Collector of Customs, Gwadar for further disposal or departmental use.

(2) In case the vehicles are sold, transferred or otherwise disposed of in violation of any of the conditions of these rules in respect of the PCT Code 9917(3) (iii) of the Pakistan Customs Tariff, the whole of customs-duties and taxes leviable at the time of import shall become payable along with any other penal action as per law.

Annex-A

Declaration Form

Name of Company importing the vehicle: _____

Address of the Company: _____

Contact Details (Tel, Fax, Email): _____

6. Vehicle(s) to be imported:

Sr. No.	Type of Vehicle	Make	Model	Year of Manufacturing	Country of Origin	Quantity

2. Purpose: (Tick the appropriate box)

Construction			Development		Operation	
---------------------	--	--	--------------------	--	------------------	--

3. Port of Shipment: (Tick the appropriate box)

China		Japan	Other(s) Please Specify		
--------------	--	--------------	--------------------------------	--	--

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.

4. Port of Discharge: Tick the appropriate box)

Gwadar		Karachi	Other(s) Please Specify		
---------------	--	----------------	--------------------------------	--	--

5. Expected date of arrival of vehicle(s);

--

6. Undertaking

I / We undertake that the above-mentioned vehicles(s) are genuine and bonafide requirement for construction, development and operation of Gwadar Port and the Free Zone of Gwadar Port. It is further certified that the above vehicles(s) shall not be used for any other purpose.

Name & Signature of CEO of Importing Company: _____

CNIC No./Passport No. _____

Date: _____

Annex-B

AUTHORIZATION

(To be filled in by the Chairman GPA (Authority) or his Authorized officer)

Name of NTN/STN of the importer:

Approval No.

Details of vehicle(s):

S #	HS Code	Description / Type of vehicle	Make	Model	Country of Origin	Quantity	Remarks/ Justification

It is certified that the above-mentioned vehicles(s) are genuine and bonafide requirement of the above-named importer for construction, development and operation of Gwadar Port and development of Free Zone of Gwadar Port and the same shall be used exclusively for this purpose. It is also certified that other conditions given in the rules have also been fulfilled by the importer and verified by the Authority.

The importer, M/s _____, is accordingly authorized to import vehicle(s) as per details given being genuine bonafide requirement for construction, development and operations of Gwadar Port and its Free Zone Area.

Name & Signature:

Designation:

Date:

Annex-C

UNDERTAKING

I/We do hereby undertake that we shall abide by the conditions laid down in this Notification failing which we shall pay the customs-duties and other taxes as leviable on each vehicle(s) at the time of import and any other penalties as may be imposed by the Customs in this behalf.

1/We also undertake that the prescribed record for each vehicle imported under PCT Code 9917(3) (iii) of Pakistan Customs Tariff shall be maintained as required under the law, and shall be produced for inspection along with the vehicle(s), as and when may be required by an officer of Customs not below the rank of Assistant Collector or any other officer authorized by the Federal Board of Revenue in this behalf.

Name and Signature of CEO of Importing Company:

CNIC No. / Passport No.

Date:

Annex-D

**Register/Record to be maintained by the eligible importer and the Authority in respect of
vehicles imported under PCT Code 9917(3) (iii) of Pakistan Customs Tariff**

S #	Approval Number	GD Number and Date	Description / Type of vehicle Imported	Make	Model	Country of Origin	Quantity	Present Condition / Status of imported vehicle]