

**GOVERNMENT OF PAKISTAN
REVENUE DIVISION
CENTRAL BOARD OF REVENUE**

C.NO.1(1)/Tar.II/87.

Islamabad, the 17th June,2000.

CUSTOMS GENERAL ORDER NO.13/2000.

SUBJECT:- PROCEDURE FOR CLEARANCE OF VEHICLES BY DISABLED PERSONS.

In order to ensure smooth clearance of motor vehicle upto 1350CC by disabled persons, the Central Board of Revenue is pleased to issue the following procedure:-

- (i) Only those persons shall be entitled to import the vehicle who have been issued disability certificate by the Federal Board for Disabled Persons and in case of war disabled defense forces personnel by the high powered Board of the Joint Staff Head Quarters.\
- (ii) The vehicle shall not be sold or transferred to any person before the expiry of five years from the date of its arrival in Pakistan, except,-
 - (a) to a disabled person on production of a disability certificate from the said Federal Board for Disabled Persons or high powered Board in the Joint Staff Headquarter as the case may be;
 - (b) to the Department of Supplies, Government of Pakistan; and
 - (c) in the case of death of the disabled person owning the vehicle imported under Notification SRO.555(I)/98 dated 12th June,1998, by his legal heirs, to any person in accordance with the conditions (a) or (b) specified above.

2.The purchaser or transferee of the vehicle, other than a disabled person or the Department of Supplies, Government of Pakistan, shall pay the same customs-duty and sales tax as were leviable thereon at the time of its import. No customs-duty or sales tax shall, however, be payable if the vehicle is sold or transferred after the expiration of five years from the date of its arrival in Pakistan

(MUHAMMAD ARSHAD)
Chief (Customs Tariff)