

**GOVERNMENT OF PAKISTAN
CENTRAL BOARD OF REVENUE
(CUSTOMS WING)**

C.NO.1(3)Tar.I/78.

Islamabad, the 16th December, 1999.

CUSTOMS GENERAL ORDER NO. 52/99

SUBJECT :- CONDITION OF EXCESS ENGINE CAPACITY OF CARS.

It has been observed that in some cases the cars being imported in the country by Overseas Pakistanis under personal baggage and gift Schemes are placed under higher slab of import duties because of their engine capacities which are slightly more than the ceiling of the lower slab e.g 1804CC, 1602CC or 1335CC etc. In many cases, this minor excess engine capacity is not indicated in the brochure/catalogues of these cars and as a trade practice these are bought and sold as vehicles having engine capacities of 1800 CC, 1600 CC or 1300 CC respectively. If the excess capacity is taken into account for the purposes of assessment of duty, this will create unnecessary hardship for the importers as these will be assessed at higher duties and taxes.

2. In view of the above situation, it has, therefore, been decided that excess capacity upto 50 CC of such cars, shall be ignored in all cases and such cars shall be assessed to duties and taxes according to the next lower slab of duty.

(AHMAD DILDAR)
Secretary (CT.II)