

Procedure for Import of Vehicles under the Personal Baggage, Transfer of Residence and Gift Schemes

- 1. Definitions.** -In this Appendix, unless the subject or context signifies otherwise.-
- (a) "Vehicle" means passenger car, bus, van, trucks, pick ups including 4X4 vehicles;
 - (b) "Family" means parents, sister, brother, husband, wife and children whether married or not, but excluding children under eighteen years of age;
 - (c) "Last Two years" for the purpose of eligibility to import or gift another car, means a period of seven hundred days from the date on which Goods Declaration for the last import under this Order was filed; and
 - (d) "Pakistan National" means a citizen of Pakistan residing abroad and includes a person having dual nationality, and a foreign national of Indo-Pakistan origin holding Pakistani origin card; but does not include minors.

- 2. Eligibility.**- (1) Subject to the conditions stipulated here under Pakistan Nationals are eligible to import or gift a vehicle:

Provided that students receiving remittance from Pakistan, non-earning members of families of the Pakistan national and those who have imported, gifted or received a vehicle during the last two years are not eligible.

- (2). Vehicles may be imported as personal baggage or on Transfer of Residence or as gift.

- 3. Conditions of Import.**- (1) Vehicles more than five years old shall not be allowed to be imported under gift, personal baggage and transfer of residence schemes, but this condition shall not apply to secondhand or used bullet proof vehicles, if imported under these schemes:

- (2). Cars older than three years shall not be allowed to be imported under gift, personal baggage and transfer of residence schemes.

Explanation.- The age of the vehicle shall be determined from the 1st January of the year subsequent to the year of manufacture till the date of shipment as per bill of Lading.

- (2) Minimum stay abroad for import as personal baggage shall be 180 days within the last seven months preceding the date of application.
- (3) Minimum stay abroad requirement for gifting a vehicle or importing under transfer of residence shall be at least 700 days during the past three years.
- (4) A vehicle may be gifted only to a family member normally resident in Pakistan.
- (5) In case of cars with engine capacity of 1800 cc and above and 4x4 vehicle in new condition to be imported either under personal baggage or under gift scheme, the duty and taxes will be paid out of foreign exchange arranged by Pakistan nationals themselves or local recipient

supported by bank encashment certificate showing conversion of foreign remittance to local currency.

- (6) A motorcycle or scooter shall be allowed to be imported upon transfer of residence provided that there shall be no entitlement to import a vehicle and the same conditions shall apply mutatis mutandis, as are applicable to import of a vehicle.
- (7) Agricultural tractors, bulldozers, laser land levelers and combined harvesters will also be allowed under gift, baggage and transfer of residence schemes subject to the same conditions as applicable for import of vehicles. However, import thereof under gift scheme will be allowed once every year.
- (8) Vehicle imported by an overseas Pakistani under transfer of residence scheme shall be released to the legal heir(s) in case of his/her death.

4. Procedure for import: - (1) **Personal baggage:** Filing of Goods Declaration under section 79 of the Customs Act, 1969 accompanied with the following documents namely;-

- a) Purchase receipt;
- b) Bill of Lading dated not later than 120 days from the date of arrival in Pakistan of the applicant; and
- c) Attested photocopy of passport or Pakistan Origin Card (original passport or Pakistan Origin Card required to be checked by customs at the time of clearance)

(2). **Gift Scheme:** Filing of Goods Declaration under section 79 of the Customs Act, 1969 accompanied with the following documents namely;-

- a) NIC of donee;
- b) Purchase receipt;
- c) Bill of Lading (showing name and address of consignee);
- d) Attested photocopy of passport or Pakistan Origin Card; and

(3). **Transfer of residence:** Filing of Goods Declaration under section 79 of the Customs Act, 1969 accompanied with the following documents namely;-

- a) Purchase receipt;
- b) Attested photocopy of passport or Pakistan Origin Card (original passport or Pakistan Origin Card may be required to be checked by the customs at the time of clearance);
- c) Bill of Lading (dated not later than 120 days from the date of arrival of applicant).

5. Import of cars by non-privileged foreign nationals and restrictions on sale of such cars: A non privileged foreign national who comes to Pakistan on a specific contract of service with any local or foreign firm or with a Government or semi-Government authority in Pakistan can bring a car as personal baggage.

6. Permission to re-export the vehicles brought in contravention of this Order: Where a vehicle is brought into Pakistan by a Pakistani national in contravention of this Order, he may be permitted to re-export such vehicle:

Provided that where the importer brings stolen vehicle, chassis tampered vehicles or having fake and forged documents, he shall in addition to the confiscation of the vehicle, be liable to such other penalty as may be imposed under any other law for the time being in force. Re-export facility shall also not be available for such vehicles:

Provided further that in case Pakistani national after importing a vehicle, is unable to release his vehicle due to high tariff or other reasons, re-export of such vehicle shall be allowed by the FBR, if there were no contravention of the Import Policy Order during import stage.