

GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
FEDERAL BOARD OF REVENUE

Islamabad, the 10th February, 2021.

NOTIFICATION
(Customs)

S.R.O. 201 (I)/2021.- The following draft of certain further amendments in the Customs Rules, 2001, which the Federal Board of Revenue proposes to make 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), is hereby published for information of all persons likely to be affected thereby and, as required under sub-section (3A) of section 219 of the Customs Act, 1969 (IV of 1969), notice is hereby given that objections or suggestions thereon, if any, may for consideration of the Board be sent within fifteen days of publication of the draft amendments in the official Gazette. Any objections or suggestions received from any person, before the expiry of the aforesaid period, shall be taken into consideration by the Federal Board of Revenue, namely:-

DRAFT AMENDMENTS

In the aforesaid Rules,-

(2) in rule 76, for clause (c), the following shall be substituted, namely:-

“(c) “tourist” means a person not normally resident in Pakistan, who enters Pakistan for a stay of not more than six months in the course of any twelve months period for legitimate non-immigrant purposes;” and

(2) in rule 77, in sub-rule (1), in second proviso, the expression “(non-Pakistani)”, occurring twice, shall be omitted.

[C. No.8(1)/L&P/83]

Wajid Ali
(Wajid Ali)

Secretary (Law & Procedure)