

GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
FEDERAL BOARD OF REVENUE

Islamabad, the 31st March, 2021.

NOTIFICATION
(Customs)

S.R.O. 495(I)/2021.- 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 direct that the following further amendments shall be made in the Customs Rules, 2001, which, as required under sub-section (3A) of the said section 219, were previously published *vide* Notification No.S.R.O. 201(I)/2021, dated the 10th February, 2021, namely:-

In the aforesaid Rules,-

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

“(c) “tourist” means a person not normally resident in Pakistan, who enters into 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 the second proviso, the expression “(non-Pakistani)”, occurring twice, shall be omitted.

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


(Wajid Ali)

Secretary (Law & Procedure)