

GOVERNMENT OF PAKISTAN  
(REVENUE DIVISION)  
FEDERAL BOARD OF REVENUE

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**NOTIFICATION**  
**(Customs)**

Islamabad, the 8<sup>th</sup> May, 2023.

S.R.O. 533 (I)/2023.- 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 454(I)/2021, dated the 10<sup>th</sup> day of April, 2023, namely:-

In the aforesaid Rules,-

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

“(c) “tourist” means a foreigner of any of the following categories who has no residence or occupation in Pakistan and whose stay in the country is not likely to exceed three months, namely:-

- (i) a person visiting Pakistan for recreation or sight-seeing or is in transit for a short duration;
- (ii) a person travelling for domestic or health reasons;
- (iii) a person on study or lecture tour or on pilgrimage;
- (iv) a person travelling in his individual or representative capacity to attend a meeting or function of any scientific, administrative, educational, social, cultural, sports or religious nature or for giving a performance;
- (v) a person travelling for business purposes; and
- (vi) a person arriving in the course of a sea cruise whose stay in Pakistan exceeds twenty-four hours;”;

(2) in rule 77,-

- (a) in sub-rule (1), in first proviso, for the word “Central”, occurring twice, the word “Federal” shall be substituted; and

(b) in sub-rule (2),-

- (i) for the word "Central", the word "Federal" shall be substituted; and
- (ii) in the proviso, after the word "import", occurring for the second time, the expression "at the value determined under section 25 of the Customs Act, 1969 (IV of 1969)" shall be added;

(3) in rule 81, for sub-rule (1), the following shall be substituted, namely:-

"(1) The number and other particulars of the passport of an importer and of the vehicle imported by him shall be recorded at the customs-station of entry using the Customs Computerized System and the officer in-charge thereof shall communicate them to the Federal Investigation Agency (FIA) for the purpose enumerated in sub-rule (2) of rule 81.";

(4) for rule 82, the following shall be substituted, namely:-

**"82. Endorsement relating to export .-** When a vehicle imported under this chapter is exported, the officer-in-charge of the customs-station of exit shall make a stamped endorsement on the passport of the importer of that vehicle accordingly against the endorsement relating to its import and retention in Pakistan and shall record the export in the Customs Computerized System and communicate it to the Federal Investigation Agency (FIA)."; and

(5) after rule 84, the following new rule shall be inserted, namely:-

**"84A. Reconciliation of carnet vehicles.-** At the end of each month, the officer-in-charge of customs-station of entry shall carry out reconciliation of all vehicles entered through that customs-station. Any vehicles which are outstanding after the expiry of the retention period shall be identified and all necessary steps shall be taken for the recovery of duties and taxes thereon, as well as for the seizure of such vehicles.".

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

  
( Riaz Hussain )  
Secretary (Law & Procedure)