GOVERNMENT OF PAKISTAN
MINISTRY OF FINANCE, ECONOMIC AFFAIRS, STATISTIC & REVENUE
****

Islamabad, the 17th June, 2000.

NOTIFICATION
CUSTOMS

S.R.O. **363** (I)/2000.- In exercise of the powers conferred by section 19 of the Customs Act, 1969 (IV of 1969) and in supercession of its Notification No.S.R.O.332(I)/78 dated 28th March, 1978, the Federal Government is pleased to exempt all gifts or donations received by a charitable non-profit making hospital or institution, solely for the purpose of advancing the declared objectives of such hospital or institution, from the whole of customs-duties specified in the First Schedule to the said Act, subject to the following conditions, namely :-

(i) No conditions are attached to the gift or donation by the donor and the receiving institution or hospital is at liberty to use the same in accordance with its declared objectives; and

(ii) the receiving institution or hospital furnishes an undertaking in writing to the Collector of Customs concerned to the effect that such gifts or donations will not be sold, utilized or disposed of otherwise than for the purposes for which the same have been received and binds itself to pay the leviable duties in the event of a breach of the undertaking.

Explanation.- For the purposes of this Notification, the

expression-

(1) "Charitable institutions" means an institution approved for the purpose of clause (d) of sub-section (1) of section 47 of the Income Tax Ordinance,1979 (XXXI of 1979); and

(2) "Gifts or Donations" includes goods, other than vehicles of chapter 87 of the First Schedule to the said Act, donated by the donors residing abroad. However, ambulances of PCT heading 8703.9010, received as gift or donation from abroad, shall be eligible for the benefit of this notification provided that the same are imported as per Customs General Order No.21 of 86, dated the 27th October, 1986.

[C.No.17(14)/98.Cus.Exm.Pt]

(MIR FUAD)
ADDITIONAL SECRETARY