

**CHAPTER VI**  
**TEMPORARY IMPORTATION OF MOTOR VEHICLES**

**76. Definitions.-** In this Chapter unless there is anything repugnant in the subject or context,-

- (a) “expatriate employee” means a foreign national employed in any business undertaking, Government or a Government controlled organization for remuneration;
- (b) “importer” means a persons who imports a vehicle under this chapter;
- (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;
  - (vi) a person arriving in the course of a sea cruise whose stay in Pakistan exceeds twenty-four hours; and
- (d) “vehicle” means a motor-car, motor-cycle, van, microbus and bus, pick-up, jeep, truck, self-driven caravan and tractor with trailer or semi trailer or caravan.

**77. Temporary import of vehicles by tourists, etc.-** (1) A tourist who imports a vehicle against carnet-de-passage or a bank guarantee may be given delivery thereof by the officer-in-charge of the Customs-station of entry without payment of customs-duties for its retention in Pakistan for a period of three months if such tourist makes a declaration at the Customs-station of entry to the effect that he will not constructively or substantially transfer the ownership of the vehicles to any other person during his stay in Pakistan:

Provided that if it is not practicable for the tourist to export such vehicle within the said period and he makes an application to the Central Board of Revenue before the expiry of that period to this effect, the Central Board of Revenue may extend that period not exceeding three months:

Provided further that if the same vehicle re-enters Pakistan within one year after its exit, whether in the name of the same tourist (non-Pakistani) or in the name of somebody else (non-Pakistani) temporary release shall not be allowed against carnet-de-passage or a bank guarantee for more than fourteen days except for vehicles operated by recognized foreign tour agencies which shall be allowed re-entry within one year for a period not exceeding three months at one point of time.

(2) Where the export of such vehicle is not possible on grounds of health of the importer, or in circumstances beyond his control, or because of an accident in which the vehicle is involved, the Central Board of Revenue may extend the period not exceeding six months, in which case a fresh bank guarantee shall be furnished if the existing bank guarantee does not cover the period of extension:

Provided that if the importer wishes to retain such vehicle beyond period for which permission for retention has been allowed, he shall obtain an import permit from the Ministry of Commerce and shall pay the Customs-duties and taxes leviable thereon on the date of its import.

(3) If a tourist imports a vehicle for passage through Pakistan to a foreign destination, the officer-in-charge of the Customs-station of entry may, in the absence of carnet-de-passage or a bank guarantee, allow the vehicle to pass through Pakistan without payment of customs duties under escort form the Customs-station of entry to the Customs-station of exit on payment of escort charges to be determined by the respective

Collector. The particulars of the vehicle so allowed to pass through Pakistan shall be endorsed on the passport of the importer.

**78. Temporary Import if vehicle by Afghan citizen.-** No citizen of Afghanistan shall import a vehicle into Pakistan on road pass, but if such person imports a vehicle temporarily he may be given delivery thereof by the officer in-charge of the Customs-station of entry without payment of Customs-duties for its retention in Pakistan for a period of thirty days on recommendation of the Consulate General or Embassy of Pakistan in Afghanistan, based on the lists provided by Director General (Afghanistan) of the Ministry of Foreign Affairs, Government of Pakistan:

Provided that if the importer wishes to retain the vehicles in Pakistan for a further period not exceeding three months from the date of expiry of the original period of the one month, he shall, to the satisfaction of the Collector of Customs or the Deputy Collector of Customs, furnish a bank guarantee from a scheduled bank in Pakistan, of an amount not less than the amount of Customs-duties and taxes leviable on such vehicle enforceable for a period of six months or until such period as the vehicle is exported or otherwise accounted for.

**79. Expatriate employee not to import vehicle .-** No expatriate employee shall be allowed to import a vehicle under this chapter.

**80. Period for retention vehicle to be endorsed .-** When delivery of a vehicle is given to an importer, and where the period is extended, a stamped endorsement indicating the period for which the vehicle is allowed to be temporarily retained in Pakistan shall be made on the passport of the importer.

**81. Particulars of importer to be recorded and communicated to all customs-station.-**

(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 and the officer in-charge thereof so recording shall communicate them to all other Customs-stations and immigration check-posts.

(2) The person temporarily importing a vehicle shall not be allowed to leave Pakistan unless he has exported the vehicle, or an import permit has been obtained and the Custom-duties and other taxes in respect of that vehicle have been paid.

**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 inform the Customs-station of entry of that vehicle and all other Customs-stations and immigration check-posts.

**83. Vehicle to be deposited or surrendered.-** A vehicle imported under this chapter shall at any time before the expiry of the period for which its retention in Pakistan without payment of Customs-duties was allowed, if not exported or cleared after payment of the said duties, be deposited with any Customs-station for the purpose of export at a subsequent date or be surrendered without any claim in respect of that vehicle.

**84. Endorsement relating to deposit or surrender.-** When a vehicle is deposited or surrendered under rule 83 the officer in-charge of the Customs-station with which the vehicle is deposited or to which it is surrendered shall make suitable endorsement on the passport of the importer, and in the case of surrender, obtain a receipt of "No claim" from the importer and the vehicle shall be disposed of in accordance with the provisions of the Act.

**85. Seizure of vehicle.-** If a vehicle to which this chapter rules apply is not exported within the time allowed for its temporary retention or is not deposited or surrendered under rule 83, it shall, wherever it may be, seized and dealt with in accordance with the provisions of the Act.

## CHAPTER VII

### FRUSTRATED CARGO

**86.** Frustrated cargo will be such goods as are brought into a customs-station by reason of inadvertence or mis-direction or where the consignee is untraceable or has dishonored his commitments and the consignor wishes to have it re-shipped to him.

**87.** The master of the vessel or his authorized agent or the consignor of the goods himself or through his authorized agent shall apply in writing or electronically where Pakistan Customs Computerized System Customs Computerized System is operational to the Collector of Customs concerned for permission to re-export the frustrated cargo.

**88.** On receipt of an application, the Collector of Customs shall satisfy himself with reference to the relevant import manifests and other documents that the goods are 'frustrated cargo' as provided in section 138 of the Act.

**89.** If the Collector is so satisfied, he would permit re-export of the frustrated cargo under Customs supervision without payment of duties (whether of import or export) chargeable thereon.

## <sup>41&46</sup>[CHAPTER VIII

### CUSTOMS AGENTS LICENSING

**90. Definitions.-** In this chapter, unless there is anything repugnant in the subject or context,-

- (a) **“customs Agent”** means a person granted a customs agent licence by the licensing authority to carry out customs business under these rules;
- (b) **“customs business”** means activities involving transactions with the Customs department concerning the entrance or clearance of any conveyance in a Customs Station or Area or Port or any customs related clearance activities or importation or exportation of goods or baggage, including their classification and valuation, the payment of duties, taxes, or other charges assessed or collected by the Customs on goods by reason of its importation, exportation, transit or transshipment or refund, rebate, or drawback thereof and includes the preparation of documents or forms in any format and the electronic transmission of documents, invoices, bills, or parts thereof, intended to be filed with the Customs in furtherance of such activities or any other activity relating to the Customs Act, 1969 (IV of 1969) or rules made thereunder;
- (c) **“Form”** means a form appended to this chapter;
- (d) **“licence”** means a licence granted under this Chapter to act as a Customs Agent;
- (e) **“licensee”** means a person to whom a Customs Agent licence has been granted under this chapter; and
- (f) **“licensing Authority”** means the Collector of Customs or any officer not below the rank of Assistant Collector authorized by Collector to act as licensing authority under this Chapter.

**91. Application.-** An applicant may submit an application in form “A” along with the following documents to the licensing authority with a treasury challan for two thousand rupees as application processing fee which shall be non-refundable, namely:-