

**GOVERNMENT OF PAKISTAN  
MINISTRY OF FINANCE & REVENUE  
(REVENUE DIVISION)**

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Islamabad, the 27<sup>th</sup> April, 2010

**NOTIFICATION  
(CUSTOMS)**

S.R.O 277 (I)/2010.- In exercise of the powers conferred by section 19 of the Customs Act, 1969 (IV of 1969), the Federal Government is pleased to exempt new motor cars of engine capacity not exceeding 1350 cc, fitted with special gadgets for the purpose of compensating disability, from customs-duty leviable in the First Schedule to the said Act, as is imported by a Pakistani disabled national for his own use subject to the following conditions, namely:-

- (i) only those persons shall be entitled to import the customized cars who have been issued an import authorization certificate by the Ministry of Commerce on the recommendations of the Federal Board of Disabled Persons comprising representatives of the Ministry of Commerce, Federal Board of Revenue and Ministry of Social Welfare, and an orthopedic surgeon nominated by the Ministry of Health;
- (ii) the import authorization certificate shall be issued as per criteria and conditions laid down in the Notification No. 16(I)/2006 – Import II, dated the 28<sup>th</sup> September, 2009, issued by the Ministry of Commerce;
- (iii) only one car shall be allowed to be imported by a disabled person in terms of this notification; and

- (iv) the car shall not be sold or otherwise transferred to any person before the expiry of five years from the date of its arrival in Pakistan, except-
- (a) to another disabled person on production of a valid import authorization issued by the Ministry of Commerce on recommendation of the Federal Board of Disabled Persons;
  - (b) on payment of duty and taxes as were otherwise applicable at the time of import and were exempted; and
  - (c) in case of death of the disabled person, the legal heirs can dispose of the vehicle, within five years of import, only in the manner specified above.
2. In case of any violation of conditions of this notification, the importer shall be liable to pay the exempted duties and taxes besides any penal action under the provisions of the Customs Act, 1969 (IV of 1969).

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[C. No. 1(1) Tar-II/87 – 11/2010]

**(Munir Qureshi)**  
Additional Secretary