

**GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
CENTRAL BOARD OF REVENUE**

Islamabad, the 18th June, 2001

**NOTIFICATION
(CUSTOMS)**

S.R.O. 450(I)/2001.-¹[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 make the following rules, namely:-]

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²[CHAPTER-XLIV

Sub-Chapter-I

PRELIMINARY

1092. Scope.-(1) These rules shall apply to tracking and monitoring of the following types of cargo throughout the journey from the port of entry to the port of exit or from one warehouse to another, on real time basis, namely:-

- (a) transit cargo under Chapter XXV and sub-chapter VII of Chapter XXI of the Customs Rules, 2001, or any other cargo entered for transit across the territory of Pakistan;
- (b) petroleum, oil and lubricants (POL) products exported to Afghanistan under Chapter XXII of the Customs Rules, 2001;
- (c) trans-shipment cargo under Chapter XIV and subchapter VIII of Chapter XXI of the Customs Rules, 2001;
- (d) cargo imported into or exported from Export Processing Zones, Special Economic Zones or Free Zones; and

³[(da) inter-port movement (IPM) from all ports and terminals to off-dock terminals; and]

- (e) any other cargo specified by the Board from time to time for ⁴[tracking] and monitoring under these rules.

(2) The Board shall, by notification in the official Gazette, specify a date on which the tracking and monitoring of cargo shall be undertaken on the basis of computerized selectivity criteria, and different dates may be prescribed for different types of cargo.

¹ Existing preamble substituted and shall be deemed always to have been so substituted vide SRO 831(I)/2018 dated 2nd July, 2018. At the time of substitution was as under:-
“In exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), the Central Board of Revenue is pleased to make the following rules, namely:--”

² Added vide SRO 996(I)/2023, dated 1st August, 2023.
³ Inserted vide SRO 80(I)/2025, dated 31st January, 2025.

⁴ Substituted the word “Tacking” vide SRO 2051(I)/2024, dated 12th December, 2024.