

**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

1093. Definitions.-In these rules, unless there is anything repugnant in the subject or context,-

- (i) "Act" means the Customs Act, 1969 (IV of 1969);
- (ii) "applicant" means any company which applies for a licence under these rules;
- (iii) "Board" means the Federal Board of Revenue established under the Federal Board of Revenue Act, 2007;
- (iv) "carrier" means the carrier defined under Chapter XIV of the Customs Rules. 2001;
- (v) "Central Monitoring and Control Room (CMCR)" means a control room established by the Directorate General of Transit Trade to monitor the performance of licencees by Customs or an existing control room designated by the ³[Licensing Committee] for the said purpose;

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- (vii) "customs databank" means databank established in Customs Computerized System for storage and safe keep of the data generated during the tracking and monitoring operation in respect of bonded cargo under these rules;
- (viii) "Customs Monitoring Software" means the software deployed by the customs for monitoring the performance of the tracking companies licenced under these rules;
- (ix) "Customs Tracking and Monitoring System" means the system deployed by the customs for tracking and monitoring of the bonded cargo under these rules, with the approval of the Board;
- (x) "goods declaration" means a declaration filed under the provision of the Act or rules made thereunder;

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

⁴ Clause (vi) was omitted vide SRO vide SRO 2051(I)/2024, dated 12th December, 2024. At the time of omission clause (vi) was as under:-

"(vi) "conflict of interest" means entering directly or indirectly, through an associated or subsidiary concern, into a business or activity allied with or ancillary to transportation of bonded cargo, by a licensee under these rules or vice versa;"

- (xi) "licensing committee" means a committee comprising Director General of Transit Trade; Karachi (Chairman), Director Transit Trade (HQs), Karachi (Convener), Director Transit Trade (Peshawar), Director Transit Trade (Quetta), Director Reforms and Automation (Karachi), ⁵[[Director Technology Services, Reforms and Automation, Islamabad](#)] Collectors of Customs (Enforcement, Karachi), (Appraisement, Port Muhammad Bin Qasim, Karachi), (Appraisement - East, Karachi), (Appraisement - West), Karachi, and Director of Intelligence and Investigation, FBR, Karachi and any other officer nominated by the Board;
- (xii) "Licencee's Control Room" means control room established by the licencee in its own premises or en-route for tracking and monitoring of cargo under these rules;
- (xiii) "PCCSS" means Pakistan Customs Container Security System, as specified in CGO No. 3 of 2020, dated the 17th day of April, 2020;
- (xiv) "ports of entry and exit" means an officially designated location at seaport, airport or land customs station where customs officers and officials are assigned to accept declarations of merchandise and vehicles, control imports and exports, clear passengers, collect duties and enforce the various provisions of Customs, and other relevant laws;
- (xv) "Project Director" means the Director (HQs), Directorate General of Transit Trade, Karachi;
- (xvi) "range offices" means customs offices established by the Directorate General of Transit Trade at various points on transport routes to lend support to the TMRCs and monitoring thereof, in coordination with CMCR;
- (xvii) "Transit Monitoring and Response Center (TMRC)" means officially designated locations between point of entry and point of exit where Customs officers and officials monitor the safe movement of bonded cargo en-route with the help of Mobile Enforcement Units and respond to a situation to ensure safety and integrity of the cargo, wherever required, in coordination with CMCR, as per predefined procedure;
- (xviii) "Transport operator" means the transport operator defined and licenced under Chapter XXV, sub-Chapter VII of Chapter XXI and a bonded carrier licenced under Chapter XIV of the Customs Rules, 2001; and
- (xix) "vehicle" means any rigid road vehicle, articulated vehicle, unaccompanied trailer or semi-trailer.