

**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-II

LICENSING

1094. Licensing of companies for tracking and monitoring of cargo.-(1) No company shall carry out tracking and monitoring of cargo unless it has obtained a licence under these rules.

(2) No licensee under these rules shall establish, maintain or operate any telecommunication system or provide any telecommunication service which is not authorized under the licence issued to it by the Pakistan Telecommunication Authority (PTA) established under the Pakistan Telecommunication (Re-organization) Act, 1996 (XVII of 1996).

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.