

**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- III

RESPONSIBILITIES OF THE LICENCEE

1105. Establishment of mobile enforcement units.-The licensee shall provide the necessary infrastructure for establishing mobile enforcement units (MEUs) including vehicles (4X4), adequate means of communications with the CMCRR and licensees' control room, respectively and routine maintenance activity (POL, repairs etc). The Project Director shall convey to the licensee, the requirements of the Directorates of Transit Trade (HQ), in which the MEUs will be stationed at Transit Monitoring and Response Centers (TMRCs) and will be located on shift rotation basis (twenty four hours and seven days a week), besides determining the total infrastructure required in terms of vehicles, and related resources. The MEUs will be manned with adequate customs staff and in such manner as may be decided by the Director, Transit Trade (HQ). The licensee shall ensure availability of the vehicles on 24x7 basis as well as any supporting human resource. The MEUs shall be responsible for reacting in case any alert is communicated to them by licensees' control rooms and shall coordinate with enforcement units of the licensee.

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.