

**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

- 1106. Requirements to be met at the points of entry and exit.**-(1) The licensee shall ensure that-
- (a) each point of entry and exit is connected to the system with adequate IT infrastructure for initialization and termination of each trip; and
 - (b) each point of entry and exit is connected with licensees' control rooms and CMCR.
- (2) The licensee shall arrange testing and storing facilities for all equipments and mounting or un-mounting of tracking device at each point of entry and exit.
- (3) The licensee shall provide and maintain Palm-held Devices, printers, UPS, etc. for smooth operation of the system at each point of entry and exit.
- (4) The system shall be expandable to cover future required points of entry and exit.

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.