

**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

1108. Tracking device provided or used by the licensee.-(1) The tracking device provided or used by the licensee shall have the following features, namely:-

- (a) it should be small, of compact size, shock-proof, temperature and fire resistant and with water proof casing;
- (b) it should be reusable, easy to install or mount and remove or un-mount, with high storage capacity;
- (c) It should operate on the following modes namely:-
 - (i) stand alone using long life (not less than fifteen days) rechargeable battery without connection to the vehicle power supply; and
 - (ii) using power supply of the vehicle, if needed or for rechargeable purpose;
- (d) it should have a motion detector; and
- (e) the system should have a provision for fast and effective immobilization of vehicle, whenever required.

(2) The Project Director shall get the tracking and monitoring devices as well as the tracking system installed in vehicles, tested before use. ³[After registration], the Project Director shall allow use of tracking and monitoring devices and installation of tracking system in the vehicles. Same procedure shall be followed in case new device is introduced.

(3) The Project Director may require replacement of device or tracking system if he is of the view that the equipment is not giving satisfactory results.

⁴[(4) The Project Director, from time to time, shall ensure that the licensee has deployed latest equipment and devices for tracking and monitoring adopting new technologies, or on the basis of system audit or audit conducted by Pakistan Telecommunication Authority.]

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 words “On satisfaction” vide SRO 2051(I)/2024, dated 12th December, 2024.

⁴ Added vide SRO 2051(I)/2024, dated 12th December, 2024.