

**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

1110. Un-mounting of tracking device.-(1) The licensee shall establish designated areas at the point of exit, which would be in proximity of PCCSS office of Focal Point Exit, and shall be responsible for active and close liaison with it.

(2) The licensee upon being approached by the carrier or transport operator shall un-mount the tracking device from the container and cargo and upload the data in the system and deactivate or terminate the tracking device journey. The whole procedure shall be completed within fifteen minutes.

(3) The certificate generated at the time of mounting of tracking device shall be endorsed accordingly.

(4) If any discrepancy is found, the same shall be reported to the Focal Point of Exit as well as the CMCR or MEU enroute for taking appropriate action as prescribed under Act or the 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.