

**GOVERNMENT OF PAKISTAN  
(REVENUE DIVISION)  
CENTRAL BOARD OF REVENUE**

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Islamabad, the 18<sup>th</sup> June, 2001

**NOTIFICATION  
(CUSTOMS)**

**S.R.O. 450(I)/2001.**<sup>1</sup>[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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**<sup>2</sup>[CHAPTER-XLIV**

**Sub-Chapter-V**

**FEE AND CHARGES**

**1115. Fee and charges.**-(1) The licensee may charge fee for installation, maintenance and tracking or usage of fixed tracking device on the vehicle from the carrier or the transport operator.

(2) The licensee may collect fee or charges for installation, and monitoring or usage or tracking of removable tracking device installed on the cargo containers from importers of the cargo.

(3) No fee whatsoever shall be charged from any of the Collectorates of Customs or the Board.

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<sup>1</sup> Existing preamble substituted and shall be deemed always to have been so substituted vide SRO 831(I)/2018 dated 2<sup>nd</sup> 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:--”

<sup>2</sup> Added vide SRO 996(I)/2023, dated 1<sup>st</sup> August, 2023.