

**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-VI

RESPONSIBILITIES OF THE CARRIER AND TRANSPORT OPERATOR

1118. Tracking and monitoring of cargo.-(1) No cargo mentioned in these rules shall be transported from the Customs port of entry unless the tracking and monitoring devices have been installed on the containers and vehicles.

(2) The carrier and transport operator shall not be allowed to operate a vehicle unless a permanent tracking device is installed in the vehicle.

(3) While carrying out transportation of cargo under these rules carriers and transport operators not only themselves be required to comply with the relevant provisions of the rules under which they are licenced but also make their drivers carrying cargo on transport operator's vehicles responsible especially with reference to violations of prescribed procedures.

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.