

**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-VII

MISCELLANEOUS

³[1122. Third party audit and monitoring.-The Project Director shall arrange to carry out third party audit of the system annually and periodical third-party monitoring of tracking services. The third party audit report shall be used for system related improvements and corrective and remedial actions, where warranted.]

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 Rule 1122 was substituted vide SRO 761(I)/2025, dated 6th May, 2025.