

**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-XLVI

TRANSIT REGIME IN PAKISTAN

AZERBAIJAN-PAKISTAN TRANSIT TRADE RULES

Sub-Chapter-III

Procedure for Commercial Vehicles transporting transit and bilateral trade goods

1140. Basis of entry of commercial vehicles.-(1) Vehicles transporting transit and bilateral goods shall be licensed by the competent authorities of the Contracting Parties as transport operator authorized to conduct international transportation.

(2) Every vehicle while exiting or entering Pakistan shall carry valid permit issued by the competent authority on the prescribed format (**Annex-II**). The vehicle details shall be mentioned on the permit.

(3) The permit shall be valid for one vehicle and for single round trip and only for the transport operator to whom it is issued and it shall be nontransferable to other carriers or third parties.

(4) The period of validity of permit in the normal circumstances shall be thirty days from date of entry i.e., equal to number of days allowed for stay in Pakistan in visa for each trip. However, in exceptional circumstances, the vehicle can stay upto ninety days from date of entry into Pakistan under intimation to the Customs. No further approval will be required from Customs on basis of principle of reciprocity, as agreed by the two Contracting Parties.

(5) Permits submitted within the current calendar year shall be valid until 31st January of the next year.

(6) Permit shall also be required for empty run (dead-heading).

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 25(I)/2025, dated 16th January, 2025.