

**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

1141. Number of permits to be exchanged between the Contracting Parties.-(1) Before the start of every calendar year, the competent authorities of the two Contracting Parties shall exchange agreed number of permits for goods transport. Said permits must bear a stamp of the competent authority of the State of the Contracting Party and the signature of an authorized person issuing the permit.

(2) The transport units, holding original permits shall not pay any entry charges required from foreign transport units.

(3) In case, the initial permits exchanged at the beginning of calendar year have been utilized by a Contracting Party, it may request the other Contracting Party for issuance of additional permits.

(4) The transport units holding additional permits shall be liable to pay the charges as per national regulation of the host country.

(5) The additional permits shall be marked with the words "outside quota" to distinguish these from those permits exchanged during the beginning of the year.

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.