

**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:-]

•
•

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

1142. Exemptions from road transport permit.-(1) The permit referred to in rule 1140 is not required for transportation of.-

- (a) movable properties during resettlement;
- (b) materials and objects including art works intended for fairs and exhibitions;
- (c) vehicles, live animals as well as various stocks and properties intended for sporting events and circus shows;
- (d) theatrical decor and requisites, musical instruments, equipment and accessories for filming, radio or TV broadcasts;
- (e) the bodies or ashes of the dead;
- (f) transporting for the purposes of humanitarian and medical aid, rescue operation in response to natural disasters;
- (g) postal sending; and
- (h) by a vehicle where its total laden weight, including trailer do not exceed 3.5 tons.

(2) The permit referred to in rule 1140 is also not required for the passage of a technical assistance's vehicle, intended for repair or towing of defective vehicles.

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.