

**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

1143. Issuance of permits to Pakistan registered vehicles transporting transit and bilateral trade cargo.-(1) The Directorate of Transit Trade, Peshawar, Quetta and Gwadar shall be authorized to issue and regulate permits at their respective land border customs stations.

(2) Permits received from competent authorities shall be kept at "Logistics Facilitation Center" at Torkham, Chaman, Taftan, Ghulam Khan and Gwadar or any other relevant Customs station.

(3) Permits shall be handed over to the vehicles of the registered transport operators arriving at border Customs stations on first come first served basis.

(4) A vehicle carrying transit or export goods, after gate-in at border Customs station shall be assigned a sequence number by Customs Computerized System (CCS) for adding to the queue for handing over of the duly filled permits by Logistics Facilitation Center.

(5) The Logistics Facilitation Center shall keep the record of all the vehicle permits handed over to the transport operators and shall communicate weekly data to the Directorate General Transit Trade and Board.

(6) Pakistani vehicles destined to Azerbaijan shall also be required to possess requisite authorization for transiting territory of Azerbaijan as agreed between the two countries i.e. Pakistan and Azerbaijan.

(7) The Directorate General Transit Trade shall regulate the permits and coordinate with Azerbaijan authorities for issuance of additional permits well within time.

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.