

**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

1144. Entry of Azerbaijan's registered vehicles transporting transit and bilateral trade cargo into Pakistan.-(1) Azerbaijan's registered vehicles holding valid permits and being utilized for the transport of transit and bilateral trade cargo shall enter Pakistan without the requirement of submission of any financial security for the duty and taxes leviable on the vehicle, on the basis of reciprocity, as agreed by the two Contracting Parties.

(2) The Logistics Facilitation Center shall record particulars of both driver and vehicle in the CCS and these details should be linked with the Federal Investigation Agency (FIA)'s immigration module so that driver can only exit Pakistan, if his vehicle, on return journey, has entered the border Customs station and gate-in event has been recorded in the Customs Computerized System (CCS) and vehicle has completed all customs formalities for exiting Pakistan.

(3) Both Customs and FIA officials posted at the Customs border stations shall carry out weekly reconciliation to ensure the implementation of the above mechanism and to ascertain any overstayed vehicles.

(4) A tracker shall be installed, on each vehicle upon entry into the territory of Pakistan as per its national legislations.

(5) In case of any exigency, a foreign driver can exit the country with the prior approval of Customs authorities. In these cases, the concerned transport operator shall request Customs authorities for a replacement driver, so that his details can be linked with the vehicle.

(6) The vehicles of other countries can also transport transit and bilateral trade cargo, if these vehicles have the requisite permits or authorizations.

(7) The Logistics Facilitation Center shall keep the record of all the Azerbaijan's vehicles entering Pakistan on permits and a weekly re-conciliation shall be carried out to ensure compliance of these rules.

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.

(8) The system shall generate alerts for vehicles that have not exited Pakistan's territory within the prescribed time for further necessary action by the concerned officer of Customs. However, in case of exceptional circumstances the said time limit may be extended upto ninety days in the system under intimation to the Customs by the carrier.