

**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

1146. Levies and charges on temporary imported vehicles.-(1) The Board may through a general order levy charges, generally applicable for all traffic, including fees for weighment, scanning and sealing by customs officials or those commensurate with the administrative expenses for the costs of services rendered subject to the following:

- (a) containers of transit cargo shall be scanned at the office of departure on the basis of selectivity criteria of Risk Management System (RMS);
 - (b) the scanning at the office en-route shall be done on the basis of RMS including the alerts generated by the tracking company; and
 - (c) weighment shall be carried out at port of entry or en-route.
- (2) All charges imposed on traffic in transit shall be applied in a non-discriminatory manner.

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.