

**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

1148. Identification marks.-(1) For vehicle and trailer in international traffic shall be,-

- (a) the name or the trademark of the manufacturer of the vehicle;
- (b) the manufacturer's production or serial number on the chassis or in the absence of a chassis, on the body;
- (c) the engine number of the vehicle if such a number is placed on it by the maker (not for trailers); and
- (d) neither the plates bearing chassis as well as engine numbers will be cut and re-welded nor will these numbers be tampered.

(2) These identification marks shall be placed in accessible positions and shall be easily legible. In addition, they shall be such that they cannot be easily altered or removed.

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.