

**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

1152. Incidents in transit.-(1) Loss or destruction of the vehicle in Transit. A temporarily admitted vehicle that has been seriously damaged as a result of an accident is exempt from the obligation of return to the home country, that-

- (a) it has been placed under appropriate custom regime in accordance with the national regulations of the country of temporary admission; or
- (b) it was destroyed under the customs control of the country of temporary import at the expense of the person who temporarily imported the vehicle and all the disposed parts where either re-exported or import taxes and duties were paid.

(2) In case, the vehicle operator is compelled to abandon the designated route due to circumstances beyond his control, he shall forthwith inform the host contracting party's customs authority, which shall inform any other competent authorities for the purpose of designating an alternative route.

(3) Extension of time limits for.-

- (a) a vehicle shall normally stay for thirty days as the time-limit for visa of drivers per visit, but the vehicle shall be allowed to stay upto ninety days for extended validity period of stay in Pakistan;
- (b) if the vehicle is unable to leave the territory of Pakistan within the time prescribed of upto ninety days, in accordance with national regulations due to force majeure or other reasonable and unforeseen cause, a request shall be filed for an extension of the stay period with the host contracting party's customs authorities before the expiry date; or
- (c) the host Contracting Party's customs authorities will grant such extension if they are satisfied that departure from the host country within the prescribed time limits was prevented by force majeure or other reasonable and unforeseen events.

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.