

**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

1153. Action against offenders.-(1) The Contracting Parties shall have the right to exclude temporarily or permanently from the application of under Article 13 of Protocol 2 laid down in Annex 2 of PATTA any person(s) or entity guilty of a serious offense against their relevant customs laws/regulations applicable to international movement of motor vehicles.

(2) The Customs authority of the relevant Contracting Party shall notify this exclusion immediately to the Customs authorities of the other Contracting Party.

(3) The Contracting Parties shall have the right to take action against drivers or owners of the vehicle and transport operators, whom are found violating provisions of PATTA as per their national legislations.

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.