

**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-VI

Loading, sealing and gate-out at the office of departure

1162. Installation of tracking devices on foreign registered vehicles with respect to transit cargo at the office of departure at custom-ports and terminals at Karachi, Port Muhammad Bin Qasim and Gwadar.-(1) In case, the transit goods are transported by the foreign registered vehicles, wherein there is no tracker in the prime-mover which can be synced with the tracking device being installed on containers, a GPS tracking device shall be installed by the companies approved by FBR on the door or front cabin of the vehicle for tracking purposes.

(2) The GPS tracking device shall be removed upon arrival at office en-route i.e., Torkham, Chaman etc. after gate-in event.

(3) All other steps regarding sealing of containers and installation of tracking devices on foreign registered vehicles shall be followed as given in rule 1161 above.

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.