

**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 XXI

³[Customs Computerized System] ⁴[Customs Computerized System]

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⁵[Sub-Chapter VII

Transit under Customs Computerized System

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477. Eligibility of a transport operator.-(1) A Transport operator is eligible to file application with the licensing authority for the grant of license to operate as Transport operator if,

- (a) it is a company or firm;
- (b) has adequate knowledge of computer to handle the GD in the Customs Computerized System;
- (c) possesses experience regarding choice of vehicle, certification and registration, maintenance, loading and unloading, carriage of dangerous and perishable goods, principles of environment protection in road traffic, road safety, road accident prevention and mitigation;
- (d) possesses sufficient knowledge of Customs Law and Procedure and transport operations management;
- (e) possesses a fleet of minimum twenty five registered vehicles in his name or company or are leased by him;
- (f) has got registered under the Companies Ordinance, 1984 (XLVII of 1984), and with concerned Chamber of Commerce and Industry; and
- (g) possesses National Tax Number under the provisions of the Income Tax Ordinance, 2001 (XLIX of 2001).

(2) All the transport operators shall be required to obtain and possess Customs Clearing and Forwarding License under Chapter VIII.

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 704(I)/2007 dated 14th July, 2007

³ Substituted for “Pakistan Customs Computerized System” vide SRO 564(I)/2017 dated 1st July, 201

⁴ Substituted for the letters “PACCS” vide SRO 601(I)/2012 dated 1st June, 2012 effective from 2nd June, 2012

⁵ Sub Chapter VII was substituted vide SRO 121(I)/2014 dated 24th February, 2014

(3) All transport units and conveyances used by the transport operators for carrying transit goods shall be properly secured, riveted, locked and sealed. The transport units and conveyance used by the transport operators shall be so constructed and equipped as to provide for the Customs seals to be conveniently and effectively affixed thereon and containing no concealed space where any goods could be hidden. The transport units shall have a permanently installed or fixed tracking device capable of showing the location of the said vehicle or trailer at any given times as well as a track of its route and stoppage etc. The transport unit shall be free from all manufacturing defects so that no goods can be removed from or introduced into the sealed portion of the transport units capable of holding any goods should be readily accessible for Customs inspection. The transport units shall be individually registered with the vehicle registration authority.

(4) Each vehicle shall be equipped with the tracking device from a tracking company duly approved by the Board.

(5) The Customs staff shall verify the satisfactory working of the tracker and the identity of the containers and vehicles used by the transport operators for carrying transit goods, as well as the road worthiness of transport unit and registration number and other particulars of the vehicles or transport units.