

**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 XXII
TRANSPORT OF POL PRODUCTS TO AFGHANISTAN**

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559. Procedure and conditions for licensing of a carrier.- (1) The carrier shall possess a fleet of minimum ten registered vehicles in his name. Before grant of licence, the customs staff shall verify registration particulars of all the vehicles with the respective Motor Registering Authorities, road worthiness and safety particulars of such vehicles.

(2) The licence to carrier for transport of goods shall be granted by the Licensing Authority and it shall be valid for a period of one year, further extendable up to another year upon satisfaction of the Licensing Authority.

(3) The applicant carrier shall also be required to possess, in his name, a valid registration under the Companies Ordinance, 1984, National Tax Number under the Income Tax Ordinance, 2001, and valid memberships of any of the Chambers of Commerce and Industry and the respective registered transporters association.

(4) The applicant carrier shall deposit with the Licensing Authority a Bank Guarantee or Defence Saving Certificate or a mix of such securities amounting to two and a half million rupees to safeguard the duties and taxes involved. The amount of Bank Guarantees or Defence Saving Certificates shall be liable to be forfeited upon any violation of the law and this procedure. This action will be apart from any other penal action that might be taken under the Customs Act, 1969, and the rules made there under.

(5) The licence granted to a carrier shall be non-transferable and no other carrier will be allowed to transport goods except by the licensed carrier himself.

³[(6) The licence issued to a carrier by the Collector of Origination shall be valid throughout the country.]

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 943(I)/2007 dated 14th September, 2007 effect on 1st November, 2007

3 Added vide SRO 90(I)/2008 dated 29th January, 2008