

**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-XXV
AFGHANISTAN-PAKISTAN TRANSIT TRADE RULES**

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**Sub-Chapter-III
Importation of Afghan Commercial Vehicles**

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608. Temporary admission of vehicles.-(1) Vehicles of Afghanistan for the transport of transit goods shall enter Pakistan without payment of import duties and other taxes subject to provisions of this sub-chapter.

(2) The road transit temporary admission document on the prescribed format shall be issued, at the entry point, by the Assistant or Deputy Collector in whose territorial jurisdiction the vehicle of Afghanistan enters.

(3) TAD shall be granted only to transport operators and for vehicles that have been officially inspected and found to be in good working condition during the year preceding the issue of the TAD, and for which a Certificate of Conformity, or corresponding document, has been issued by the competent certifying body in the country where the vehicle is registered.

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 After CHAPTER XXIV, Chapter XXV was added vide SRO 601(I)/2011 dated 13th June, 2011