

**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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614. Prohibition of internal transport and third country transport.-The vehicles shall be prohibited from carrying,-

- (a) goods loaded in the territory of Pakistan for delivery at any other point (cabotage); and
- (b) goods from or to another country (third country) than the operators home country and to be delivered or picked up to or from the territory of Afghanistan.

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