

**Government of Pakistan  
(Revenue Division)  
Federal Board of Revenue**

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Islamabad, the 12<sup>th</sup> December, 2024.

**NOTIFICATION**

S.R.O.2051(I)/2024.- 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 direct that the following further amendments shall be made in the Customs Rules, 2001, which, as required by sub-section (3A) of the said section 219, were previously published *vide* Notification No. S.R.O.1968(I)/2024, dated the 29<sup>th</sup> day of November, 2024, namely:-

In the aforesaid Rules,—

- (1) in rule 1092, in clause (e), for the word “tacking”, the word “tracking” shall be substituted;
- (2) in rule 1093,-
  - (a) in clause (v), for the word “Board”, the word “Licensing Committee” shall be substituted;
  - (b) clause (vi) shall be omitted; and
  - (c) in clause (xi), after the words and comma “Director Reforms and Automation, Karachi”, the words and comma “Director Technology Services, Reforms and Automation, Islamabad” shall be inserted;
- (3) in rule 1096,-
  - (a) in sub-rule (1), for the word “Board”, the expression “Director (HQs), Directorate General of Transit Trade, Karachi” shall be substituted; and
  - (b) in sub-rule (2), clause (p) and the relevant Appendix-I thereof shall be omitted;

(4) in rule 1097,-

- (a) in sub-rule (1), for the words "GSM or GPRS or satellite communication", the words "GSM (dual network), GPRS and hybrid satellite communication" shall be substituted;
- (b) in sub-rule (2), in clause (c), the words and hyphen "seventy-five", shall be omitted and for the words "one hundred", occurring for the second time, the words and hyphen "seventy-five" shall be substituted;
- (c) in sub-rule (3), in clause (i), the word "and", occurring at the end, shall be omitted and in clause (j), for the full stop at the end, a semicolon and the word "and" shall be added and thereafter the following new clause shall be added, namely:-  
" (k) shall be based on least human interference. ";
- (d) in sub-rule (4), in clause (f), after the word "client", the words "or customs" shall be inserted;

(5) in rule 1098,-

- (a) in sub-rule (1), for the word "Board", the expression "in the office of the Director (HQs), Directorate General of Transit Trade, Karachi" shall be substituted;
- (b) in sub-rule (5), for the words "send its recommendations to the Board within one hundred and twenty", the words "finalize the evaluation process within ninety" shall be substituted and the word "recommending" shall be omitted;
- (c) in sub-rule (6), for the words "shall recommend to the Board", the words "may consider that company" shall be substituted and the words "to such a company" shall be omitted; and
- (d) in sub-rule (7), for the word "Board", the words "Licensing Committee" shall be substituted;

(6) in rule 1101,-

- (a) in sub-rule (1), for the word "Board", the expression "office of the Director (HQs), Directorate General of Transit Trade, Karachi" shall be substituted;

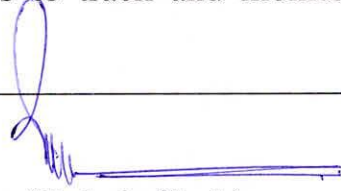
- (b) in sub-rule (2), the words “and may recommend renewal of licence to the Board” shall be omitted; and
- (c) in sub-rule (3), for the word “Board”, the words “Licensing Committee” shall be substituted, and the words “on the basis of recommendations of the licensing authority” shall be omitted;
- (7) in rule 1103, in sub-rule (1), for the word “Board”, the words “Licensing Committee” shall be substituted;
- (8) in rule 1108,-
- (a) in sub-rule (2), for the words “On satisfaction”, the words “After registration” shall be substituted; and
- (b) after sub-rule (3), the following new sub-rule (4) shall be added, namely:-
- “(4) The Project Director, from time to time, shall ensure that the licensee has deployed latest equipment and devices for tracking and monitoring adopting new technologies, or on the basis of system audit or audit conducted by Pakistan Telecommunication Authority.”;
- (9) after rule 1111, the following new rule shall be inserted, namely:-
- “1111A. Conflict of interest.-** The licensee shall not undertake tracking and monitoring of vehicles owned or leased by his own company or a company or business which is an associated or subsidiary concern of the licensee.”;
- (10) in rule 1113,-
- (a) in sub-rule (2), for the word “Board”, the words “Licensing Committee” shall be substituted;
- (b) in sub-rule (4), for the figure “13”, the figure “1103” shall be substituted; and
- (c) in sub-rule (7), after the word “and”, occurring for the first time, the expression “may subject to applicable provisions of law and after due process of hearing, confiscate their tracking devices, equipment and mobile enforcement units, on the basis of cogent reasons, after approval by the Licensing Committee in case of

serious violation of these rules and he shall also” shall be inserted; and

(11) after rule 1123, the following new rule shall be added, namely:-

**“1124. Tracking and monitoring in emergency situation.-** In an emergency situation requiring immediate action to limit or avoid loss to public revenue, the Licensing Committee may prescribe an interim procedure for not more than ninety days to track and monitor the cargo.”.

[C. No.1(4)T&BT/2023]



**(Zubair Shah)**

Secretary (Transit & Border Trade)

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