

**Government of Pakistan**  
**(Revenue Division)**  
**Federal Board of Revenue**  
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Islamabad, the 25<sup>th</sup> October, 2024.

**NOTIFICATION**

S.R.O. 1651(I)/2024.- The following draft of certain further amendments in the Customs Rules, 2001, which the Federal Board of Revenue proposes to make 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 (VII of 1990), section 40 of the Federal Excise Act, 2005 and section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), is hereby published for information of all persons likely to be affected thereby and, as required by sub-section (3A) of the said section 219, notice is hereby given that objections or suggestions thereon, if any, may for consideration of the Board be sent within five days of publication of the amendments in the official Gazette. Any objections or suggestions which may be received from any person, before the expiry of the aforesaid period, shall be taken into consideration by the Federal Board of Revenue, namely:-

**DRAFT AMENDMENTS**

In the aforesaid Rules,—

(1) in rule 1097,-

- (a) in sub-rule (1), for the expression “GSM or GPRS or satellite communication”, the expression “GSM (dual network), GPRS and hybrid satellite communication” shall be substituted;
- (b) in sub-rule (2), in clause (c), the words “seventy-five”, shall be omitted and for the words “one hundred” occurring for the second time, the words “seventy-five” shall be substituted;
- (c) in sub-rule (3), in clause (j), after the semicolon, the word “and” shall be added and thereafter the following new clause shall be inserted, 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;
- (2) in rule 1108,-
- (a) in sub-rule (2), for the words “On satisfaction”, the words “After registration” shall be substituted;
- (b) after sub-rule (3), the following new sub-rule (4) shall be inserted, 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 PTA.”
- (3) in rule 1113,-
- (a) in sub-rule (4), for the figure “13” the figure “1103” shall be substituted; and
- (b) in sub-rule (7), after the word “and” occurring for the first time, the expression “may subject to applicable provisions of law confiscate their tracking devices, equipment and mobile enforcement units after the approval by the licensing committee in case of serious violation of these rules and he shall also” shall be inserted.

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

  
(Rizwan Mahmood)  
Secretary (Transit & Border Trade)