

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

Islamabad, the 6th May, 2025.

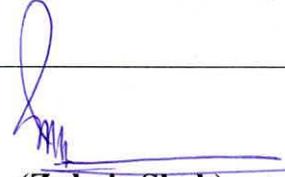
NOTIFICATION

S.R.O. **761 (I)/2025**.- 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 amendment 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.609(I)/2025, dated the 15th day of April, 2025, namely:-

In the aforesaid Rules, for rule 1122, the following shall be substituted, namely: -

“**1122. Third party audit and monitoring.** - The Project Director shall arrange to carry out third party audit of the system annually and periodical third-party monitoring of tracking services. The third party audit report shall be used for system related improvements and corrective and remedial actions, where warranted.”

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


(Zubair Shah)

Secretary (Transit & Border Trade)