

**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 XXIII
ATA CARNET RULES**
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588. Procedure for discharge of liability by guaranteeing and issuing organization.-(1) The guaranteeing and issuing organization will provisionally discharge its liability by depositing the sums due in the treasury.

(2) In case of default in payment, the respective Customs authority will proceed to recover such dues by proportionate encashment of the security.

Provided that an action against the guaranteeing and issuing organization in terms sub-rule (2) shall be taken only after an opportunity of hearing has been granted to the guaranteeing and issuing organization, or the Carnet holder, by an appropriate officer under section 180 of the Act, and a written order to this effect is passed by him within the stipulated period.

Provided further that where the guaranteeing and issuing organization or the Carnet holder furnishes proof of re-exportation of goods or of proper discharge of the ATA Carnet during the pendency of adjudication, the show cause notice shall abate:

(3) Where the guaranteeing and issuing organization discharges its liability within the meaning of sub-rule (1), and is found not liable to such payment afterwards, it shall be entitled to a refund of the amount paid by it within three months of the filing of the claim.

(4) In case the guaranteeing and issuing organization fails to discharge its liability to Customs in relation to an ATA Carnet operation, or any other matter concerning it under the rules, its status as a guarantor for any subsequent Carnet operations shall be liable to suspension or revocation, as the case may be, by the authority.

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 New Chapter xxiii was added vide SRO 1157(I)/2007 dated 8th November, 2007