

**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 XXIX
TRANSPORTS INTERNATIONAUX ROUTIERS (TIR) RULES**

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689. Definitions.-(1) In this Chapter, unless there is anything repugnant in the subject or context,-

- (i) “³[**annex**]” for the purposes of these rules, means the relevant annexure of the TIR Convention, 1975;
- (ii) “authority” in relation to these rules, means the concerned Ministry of the Federal Government, as per the Rules of Business, 1973, and for all other matters, the Federal Board of Revenue;

⁴[***]

- (iii) “Convention” means the Customs Convention on the International Transport of Goods under the cover of TIR Carnets generally referred to as TIR Convention, 1975;
- (iv) “container” means an article of transport equipment; ⁵(a) fully enclosed to constitute a compartment intended for containing goods, ⁶(b) of a permanent character and accordingly strong enough to be suitable for repeated use, ⁷(c) specially designed to facilitate the transport of goods by one or more modes of transport without intermediate reloading, ⁸(d) designed for ready handling, particularly when being transferred from one mode of transport to another, ⁹(e) designed to be easy to fill ¹⁰[***] to empty, and ¹¹(f) demountable bodies are to be treated as containers ¹²[and] ¹³(g) having unique identification number or markings;]

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 Added vide SRO 1066(I)/2017 dated 20th October, 2017

³ Substituted the word “annexure” vide SRO 31(I)/2024, dated 10th January, 2024.

⁴ Clause (iia) was omitted vide SRO 31(I)/2024, dated 10th January, 2024. At the time of omission clause (iia) was as under:-

“(iia) “body” means Pakistan National Committee of International Chamber of Commerce (PNC-ICC Pakistan);”

⁵ Substituted the number “(i)” vide SRO 31(I)/2024, dated 10th January, 2024.

⁶ Substituted the number “(ii)” vide SRO 31(I)/2024, dated 10th January, 2024.

⁷ Substituted the number “(iii)” vide SRO 31(I)/2024, dated 10th January, 2024.

⁸ Substituted the number “(iv)” vide SRO 31(I)/2024, dated 10th January, 2024.

⁹ Substituted the number “(v)” vide SRO 31(I)/2024, dated 10th January, 2024.

¹⁰ Omitted the word “and” vide SRO 31(I)/2024, dated 10th January, 2024.

¹¹ Substituted the number “(vi)” vide SRO 31(I)/2024, dated 10th January, 2024.

¹² Substituted vide SRO 31(I)/2024, dated 10th January, 2024.

¹³ Added vide SRO 31(I)/2024, dated 10th January, 2024.

- (v) “combination of vehicles” means coupled vehicles, which travel on the road as a unit;
- (vi) “contracting party” means a party to the Customs Convention on the International Transport of Goods under Cover of TIR Carnets (TIR Convention, 1975);
- (vii) “Customs office of departure” means the Customs office of a contracting party where the TIR transport of a load of goods begins;
- (viii) “Customs office of destination” means the Customs office of a contracting party where the TIR transport of a load of goods ends;
- (ix) “Customs office en route” means the Customs office of a contracting party through which a road vehicle, combination of vehicles or ¹⁴[containers] enters or leaves the Contracting Party in the course of a TIR transport;
- (x) “discharge of a TIR operation” means the recognition by Customs authorities that the TIR operation has been terminated correctly by a contracting party. This is established by the Customs authorities on the basis of a comparison of the data or information available at the Customs office of destination or exit (en route) and that available at the Customs office of departure or entry (en route);
- (xi) “guaranteeing and issuing association” means the Pakistan National Committee of International Chamber of Commerce (PNC-ICC Pakistan) or any other association (hereinafter referred to as the “Association”) authorized by the ¹⁵[Ministry of Commerce] for issuing TIR Carnets and in case of any irregularity, for guaranteeing payment of import or export duties and taxes leviable on goods, transported under TIR Carnet into or through the country as well as any adjudged amount of fine and penalty in respect of such irregularity as provided in the Protocol signed between the Association and Pakistan Customs.
- (xii) “guaranteeing chain” means a guaranteeing scheme administered by the IRU to which the Association is affiliated;
- (xiii) “heavy or bulky goods” mean any heavy or bulky object which because of its weight, size or nature is not normally carried in a closed road vehicle or closed container;
- (xiv) “holder” of a TIR Carnet means the person to whom a TIR Carnet has been issued in accordance with ¹⁶[rule 698] or on whose behalf a Customs declaration has been made in the form of a TIR Carnet to place goods under the TIR procedure at the Customs office of departure;
- ¹⁷[(xv) “import or export duties and taxes” means customs duties and all other duties, taxes, fees and other charges leviable at the time or in connection with the import or export under the Customs Act, 1969 (IV of 1969) and any other law for the time being in force but not including fees and charges paid or payable for services rendered;]
- (xvi) “international organization” means an organization authorized by the administrative committee constituted under the Convention to take on responsibility for the effective organization and functioning of an international guarantee system;
- (xvii) “IRU” means the International Road Transport Union;
- (xviii) “irregularity” means breach, violation, non-observance or misuse of any provision of these rules;

¹⁴ Substituted the word “container” vide SRO 31(I)/2024, dated 10th January, 2024.

¹⁵ Substituted the word “Board” vide SRO 31(I)/2024, dated 10th January, 2024.

¹⁶ Substituted the words “the relevant provisions of these rules” vide SRO 31(I)/2024, dated 10th January, 2024.

¹⁷ Clause (xv) was substituted vide SRO 31(I)/2024, dated 10th January, 2024. At the time of substitution clause (xv) was as under:-

“(xv) “import or export duties and taxes” means Customs duties and all other duties and taxes, leviable at the time of import or export under the Customs Act, 1969 and any other law in force including any default surcharge;”

¹⁸[(xviiiia) "lease" means a legally binding and valid contract between two parties, where one party, the lessor allows the other party, the lessee, use of their vehicle(s) for a specific period of time against specific payment(s) and other terms and conditions;]

(xix) "load" means the cargo in transportation under these rules;

(xx) "national authorization committee" means the committee headed by director transit trade, Karachi and comprising of ¹⁹[Director, Directorate of Intelligence and Investigation, Customs, Karachi, Collector of Customs (Enforcement), Karachi and representatives from the Association];

(xxi) "PCCSS" refers to Pakistan Customs Container Security System that encompasses sealing as well as de-sealing of import (safe transportation), export, transshipment or transit cargo throughout Pakistan;

(xxii) "person" means both natural and legal persons and includes a company and association, a body of individuals whether incorporated or not;

(xxiii) "Real-Time Safe TIR (RTS)" refers to the portal or application of the IRU, which ensures automatic exchange of information related to TIR Carnets between the IRU and Pakistan Customs;

(xxiv) "road vehicle" means any rigid road ²⁰[with or without load compartment] articulated ²¹[with or without load compartment] unaccompanied trailer or semitrailer including any power-driven road vehicle and any trailer or semi-trailer designed to be coupled thereto;

(xxv) "start of a TIR operation" means that the road vehicle, the combination of vehicles or the container have been presented for purposes of control to the Customs office of departure or entry (en route) together with the load and the TIR Carnet relating thereto and that the TIR Carnet has been accepted by the Customs office;

²²[(xxvi) "supplementary financial guarantee" means an insurance guarantee from at least an "A" rated insurance company or defence saving certificate duly pledged to Director, Transit Trade, Karachi obtained by the Association from the TIR Carnet holder at the time of authorization to cover adjudged fines and penalties in case of any irregularity in respect of TIR operations, and also includes the bank guarantee or defence saving certificate deposited by the transport operators already licensed in terms of Chapter XXI (Sub-Chapter VII) & Chapter XXV (Sub-Chapter XI) of the Customs Rules, 2001;]

(xxvii) "termination of a TIR operation" means that the road vehicle, the combination of vehicles or the container have been presented for purposes of control to the Customs office of destination or of exit (en route) together with the load and the TIR Carnet relating thereto;

(xxviii) "TIR Carnet" means customs transit document as prescribed in Annex-1 to the Convention, used to establish the existence of the international guarantee for duties and taxes for the goods transported under the TIR system, within the limits of the amounts specified by the contracting parties and under the conditions stipulated in the TIR Convention 1975 and as specified in version 1, Annex 1 to the Convention;

18 *Inserted vide SRO 31(I)/2024, dated 10th January, 2024.*

19 *Substituted the words "representatives of Ministry of Communications, Ministry of Commerce, Ministry of Interior and Association, as notified by the Board" vide SRO 31(I)/2024, dated 10th January, 2024.*

20 *Substituted the word "vehicle," vide SRO 31(I)/2024, dated 10th January, 2024.*

21 *Substituted the word "vehicle," vide SRO 31(I)/2024, dated 10th January, 2024.*

22 *Clause (xxvi) was substituted vide SRO 31(I)/2024, dated 10th January, 2024. At the time of substitution clause (xxvi) was as under:-*

"(xxvi) "supplementary financial guarantee" means an insurance guarantee from at least an "A" rated insurance company obtained by the Association from the TIR Carnet holder at the time of authorization to cover adjudged fines and penalties in case of any irregularity in respect of TIR operations;"

- (xxix) “TIR-EPD (electronic pre-declaration)” refers to the portal or application of the IRU which allows a TIR Carnet holder to submit advance information on goods transported under TIR procedure to Customs authorities;
 - (xxx) “TIR operation” means the part of a TIR transport that is carried out in a contracting party from a Customs office of departure or entry (en route) to a Customs office of destination or exit (en route);
 - (xxxi) “TIR plus voucher” means a higher level guarantee as specified in the Addendum to the Guarantee Agreement signed between Pakistan Customs and the Association; and
 - (xxxii) “TIR transport” means the transport of goods from a Customs office of departure to a Customs office of destination under the TIR procedure as laid down in these rules.
- (2) All other expressions used and not defined in these rules shall have the same meaning as has been assigned to them in the Act or in the Convention.