

**GOVERNMENT OF PAKISTAN  
(REVENUE DIVISION)  
CENTRAL BOARD OF REVENUE**

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Islamabad, the 18<sup>th</sup> June, 2001

**NOTIFICATION  
(CUSTOMS)**

**S.R.O. 450(I)/2001.-** <sup>1</sup>[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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<sup>2</sup>[**CHAPTER XXIX  
TRANSPORTS INTERNATIONAUX ROUTIERS (TIR) RULES**

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**691. Vehicles, containers eligible for carrying goods under TIR Carnet.-**A TIR operation, originating from Pakistan, shall only be carried out-

- <sup>3</sup>[(a) by approved road vehicles (local as well as foreign) having individual certificate of approval issued by the respective vehicle authorization authority in accordance with the provision of Annex-2 and Annex-3 and such vehicles must display TIR plates as specified in Annex-5 to the Convention when carrying goods under the TIR regime,]
- (b) in containers, which have been manufactured according to a specific design and are sealable, duly supported by certificate of approval issued by the appropriate <sup>4</sup>[authority and] having a permanently affixed approval plate of the type <sup>5</sup>[as provided in Annex-7]. A single certificate of approval may cover several containers; and

<sup>6</sup>[\*\*\*]

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<sup>1</sup> Existing preamble substituted and shall be deemed always to have been so substituted vide SRO 831(I)/2018 dated 2<sup>nd</sup> 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:--”

<sup>2</sup> Added vide SRO 1066(I)/2017 dated 20th October, 2017

<sup>3</sup> Clause (a) was substituted vide SRO 31(I)/2024, dated 10<sup>th</sup> January, 2024. At the time of substitution clause (a) was as under:-

“(a) by approved road vehicles, as defined in rule 689 (1) (xxiv) that are issued with an individual certificate of approval, by the vehicle authorization authority and such vehicles must display TIR plates as specified in Annex-2 and Annex-3 to the Convention when carrying goods under the TIR regime;”

<sup>4</sup> Substituted the words “body, as provided in Annex-4 and each container” vide SRO 31(I)/2024, dated 10th January, 2024.

<sup>5</sup> Substituted the words “shown in Annex-5” vide SRO 31(I)/2024, dated 10th January, 2024.

<sup>6</sup> Clause (c) was omitted vide SRO 31(I)/2024, dated 10<sup>th</sup> January, 2024. At the time of omission clause (c) was as under:-

“(c) in case of transportation of transit load, except in the case of heavy, bulky and oversized cargo, in a secured load compartment (attached or otherwise).”