

**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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693. Special arrangements for heavy, bulky or oversized cargo.-(1) Vehicles other than those approved for TIR, may be used for the transport of heavy, bulky and oversized objects or goods under TIR if the customs authority of the office of departure is satisfied that-

- (a) the goods cannot readily be carried in approved vehicles;
- (b) the goods can be easily identified from the description on the TIR Carnet or can be affixed with customs seal or provided with identifying marks, so as to prevent any substitution or removal of the goods without it being obvious; and
- (c) the carrying vehicle contains no concealed spaces where other goods may be concealed.

(2) In cases under this rule, the Association shall ensure that the cover and all vouchers of the TIR Carnet are clearly endorsed with the words "heavy and bulky goods" or its French equivalent "*marchandises pondereuses ou volumineuses*" in bold letters.

(3) Customs office of departure shall take the following actions when a TIR Carnet holder wants a load to be carried in ³[*vehicle other than those approved for TIR*] as heavy and bulky goods:-

- (a) ensure that the above conditions have been met;
- (b) check that the cover of the TIR Carnet and all the vouchers are endorsed with the words "heavy and bulky goods" or its French equivalent "*marchandises pondereuses ou volumineuses*" in bold; and
- (c) if packing lists, photographs or drawings are produced, then such documents must bear name and stamp of the Customs TIR processing officer along with date and be attached to the inside cover of the TIR Carnet ensuring that reference is made to them on the manifest of each voucher.

(4) It is not necessary to affix a seal for TIR movements designated 'heavy and bulky goods'. The TIR Carnet holder or his representative must secure TIR plates to the front and rear of the vehicle or vehicles or combination of vehicles so that they are clearly visible.

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 words "*an unapproved vehicle*" vide SRO 31(I)/2024, dated 10th January, 2024.