

**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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695. Validity of TIR Carnet.-(1) The Association shall fix the period of validity of the TIR Carnet by specifying a final date of validity after which the Carnet shall not be accepted at the Customs office of departure.

(2) A single TIR Carnet cannot be used to cover more than one vehicle or combination of vehicles; and

(3) If necessary, correction on the TIR Carnet shall be made by crossing out the incorrect particulars and adding, if necessary, the required particulars. Such change shall be initialed by the person making it and endorsed by the Customs authorities ³[[by an officer not below the rank of an Assistant Collector of Customs or Assistant Director of Customs](#)]. Any corrections, on the TIR Carnet, made in a manner other than as prescribed above shall not be accepted.

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 [Inserted vide SRO 31\(I\)/2024, dated 10th January, 2024.](#)