

**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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696. Eligibility of transport operators to access TIR procedure.-(1) The following minimum requirements and conditions are to be complied with by persons for admission to the TIR procedure, namely:-

- (a) the company ³[shall] be a limited company having proven experience or, at least, capability to engage in regular international transport and holding a permit issued by the Ministry of Communications or such other administrative Ministry for carrying out international transport;
- ⁴[(b) have a sound financial standing with certified bank statements and last audited accounts with filed returns ⁵[of last three years]. In case of a newly formed or converted entity to private limited, the applicant entity shall provide a certificate of sound financial standing and bank statement from recognized scheduled bank, along with a legal undertaking to provide audited financial statements of three years of registration, as a limited (Ltd.) company, after the completion of ⁶[three] years. This should also include the entity's existing tax NTN registration of the entity or its principal proprietor/applicant;]
- (c) have a minimum number of vehicles registered in its name as given below:-
 - (i) in case of a local transport company, ⁷[one] vehicles;
 - (ii) in case of a foreign transport company, ⁸[five] vehicles; ⁹[***]
 - (iii) in case of a joint venture of foreign and local partners, the company must possess at least ¹⁰[five] vehicles registered in its name; ¹¹[and]

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 for the word "should" vide SRO 1433(I)/2020 dated 30th December, 2020

4 Substituted vide SRO 1433(I)/2020 dated 30th December, 2020

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

6 Substituted the word "two" vide SRO 31(I)/2024, dated 10th January, 2024.

7 Substituted for the wor "five" vide SRO 1433(I)/2020 dated 30th December, 2020

8 Substituted for the wor "tin" vide SRO 1433(I)/2020 dated 30th December, 2020

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

10 Substituted for the wor "tin" vide SRO 1433(I)/2020 dated 30th December, 2020

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

¹²[(iv) in case of transport operators already licensed in terms of Chapter XXI (Sub-Chapter VII) and Chapter XXV (Sub-Chapter XI) of the Customs Rules, 2001 a minimum of twenty five vehicles registered in its name or leased:

Provided that in case of vehicles acquired on lease, lease agreements for a period of one year must be provided for such vehicles:

Provided further that the vehicle(s) leased by one transport operator shall not be used by another transport operator for the transportation of goods under TIR;]

¹³[(d) to furnish a supplementary financial guarantee to the Association in the form of insurance guarantee (from an "A" rated insurance company) as given above in rule 689, of fifteen million rupees or defence saving certificates of the equivalent amount ¹⁴[on the format prescribed in **Appendix-I**] in terms of clause (xxvi) of sub-rule (1) of rule 689 in favour of ¹⁵[to cover any adjudged amount of fine and penalty:

Provided that transport operators already licensed in terms of Chapter XXI (Sub-Chapter VII) & Chapter XXV (Sub-Chapter XI) of the Custom Rules, 2001 shall not be required to furnish a separate supplementary guarantee and the bank guarantee or Defence Saving Certificate etc. already deposited with the Director of Transit Trade shall be used for this purpose]

- (e) proven knowledge of Customs law, procedures and in the application of the Convention;
- (f) no previous record of serious or repeated offences against Customs or tax legislation;
- (g) holder of National Tax Number and Sales Tax Registration Number under the provisions of Income Tax Ordinance 2001 (XLIX of 200 I) and Sales Tax Act, 1990 respectively. ¹⁶[The applicant should also be registered with the respective provincial sales tax authority;]
- (h) should be active ¹⁷[registered] taxpayer;
- (i) should be registered with Customs Computerized System ¹⁸[WeBOC];
- (j) ¹⁹[shall] be registered with Securities and Exchange Commission of Pakistan under the Companies Act, 2017 (XIX of 2017) and with Chamber of Commerce and Industry.
- ²⁰[(k) shall submit attested copies of valid registration ²¹[lease agreement in case of leased vehicle] and vehicle fitness certificate issued by designated standard inspection facilities for validation by National Highways and Motorways Police;]
- (l) an undertaking in a written declaration of commitment to the Association that the person-
 - (i) will comply with all Customs formalities required under the Convention at the Customs offices of departure, en route and of destination;
 - (ii) will pay the sums due, mentioned in rule 711, if required to do so by the Customs authorities; and

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

13 Substituted vide SRO 1433(I)/2020 dated 30th December, 2020

14 Inserted vide SRO 1012(I)/2021 dated 5th August, 2021

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

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

17 Inserted vide SRO 1433(I)/2020 dated 30th December, 2020

18 Inserted vide SRO 1433(I)/2020 dated 30th December, 2020

19 Substituted for the word "should" vide SRO 1433(I)/2020 dated 30th December, 2020

20 Substituted vide SRO 1433(I)/2020 dated 30th December, 2020

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

- (iii) will allow associations to verify information on the above minimum conditions and requirements, as far as national legislation permits; and
 - (m) fulfill the guarantee requirements of the Association.
- (2) Additional and more restrictive conditions and requirements for access to the TIR procedure may be introduced by the Association subject to approval by the Board.