

**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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698. Issuance of TIR Carnets by guaranteeing and issuing Association.-(1) The Association shall be authorized to act as guarantor and issue TIR Carnets, ³[who have been authorized to operate as transport operator in terms of rule 696 and 697 for availing the TIR procedure] meeting the requirements and conditions as laid down in rule 696, for availing the TIR procedure.

(2) The Association shall enter into a guarantee agreement with the Board to act as guarantor of import or export duties and taxes in respect of all TIR Carnets issued under the Convention.

(3) The Association shall also sign a separate protocol with the Board to act as guarantor for any adjudged amount of fine and penalty, in case of any irregularity in a TIR operation.

(4) In case the Association fails to fulfill the minimum conditions and requirements of the Convention, the Ministry of Commerce shall, on recommendation of the Board, revoke the authority of the Association, under Annex 9 to the Convention.

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 “in terms of Annex-9 to the Convention, to persons” vide SRO 31(I)/2024, dated 10th January, 2024.