

**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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699. Processing of TIR Carnet by Customs.-(1) The TIR Carnet holder shall make electronic pre-declaration (EPD) via TIR-EPD prior to arrival at the Customs office of departure, entry and exit (en route), or destination, which shall contain the name and address of consignor and consignee, container number, if applicable, description of goods, weight, quantity, eight digit Pakistan Customs Tariff code, value of consignment, marks and numbers. A unique Customs reference number shall be allotted to the TIR-EPD by the Customs Computerized System. The Carnet holder shall present the road vehicle, the combination of vehicles or the load together with the documents listed in rule 694 at the Customs office of departure, entry (en route), exit (en route) or destination, as the case may be.

(2) The validity and genuineness of TIR Carnet shall be automatically crosschecked by Customs Computerized System via the Real-Time Safe TIR portal. The Customs TIR processing officer may also crosscheck the validity and genuineness of TIR Carnet through the bar code printed thereon.

(3) The Customs TIR processing officer shall enter information regarding sealing and weightment into Customs Computerized System, which shall be transmitted to the IRU computerized database and ensure completion of customs processing at the office of departure, entry (en route), exit (en route) and destination as follows:-

³[**(A) Formalities applied for handling Export Cargo at Customs Office of Departure]**

- (i) the export consignment shall undergo the prescribed Customs procedures for processing of exports goods declaration (GD) in terms of section 131 of the Act;
- (ii) after system generated message indicating completion of Customs formalities of an export consignment, the TIR Carnet holder shall produce the load and vehicle or container together with the TIR Carnet and documents, prescribed in rule 694, at the Customs office of departure;
- (iii) the Customs TIR processing officer shall scrutinize the TIR Carnet to check its validity date and the stamp and signature of TIR Carnet issuing authority.

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 heading “**A. Exports under TIR,-**” vide SRO 31(I)/2024, dated 10th January, 2024.

He shall also check the vehicle approval certificate, invoice, packing list, photographs of cargo if required, and weighment slip. ⁴[The load compartment or container shall be scanned subject to availability of scanner]. He may also scan the barcode on the TIR Carnet to verify its authenticity through Real-Time Safe TIR (RTS);

- (iv) the officer shall record the following information on the sheet and counterfoils of the TIR Carnet and in the Customs Computerized System:-
 - (a) endorse, EXPORT, on the part envisaged for official use of the TIR Carnet;
 - (b) the list of additional documents attached to the TIR Carnet, in case it is not specified on the TIR Carnet;
 - (c) the name of the Customs Collectorate where the export GD was filed and its machine number allotted by the Customs Computerized System;
 - (d) the name of the country to which the consignment is destined and the names of en route Customs stations;
- (v) the Customs TIR processing officer shall scrutinize the Customs examination report on the export GO against the description and quantity mentioned in the TIR Carnet and in case the consignment has not been examined, he shall carry out inspection thereof and feed the report in the system;
- (vi) vehicle and container shall also be inspected to ensure that the TIR approval plates are affixed thereon and its load compartment is secured and has no secret compartment;
- (vii) thereafter, the Customs TIR processing officer shall seal the load compartment or container and enter the sealing information in the Pakistan Customs Container Security System (PCCSS) and after verification of approved vehicle data by the Customs Computerized System, the “release for transit” message shall be generated by the system which shall also be transmitted to the IRU computerized data base;
- (viii) voucher 1 of the TIR Carnet shall be detached and retained by the Customs office of departure and the TIR Carnet shall be handed over to the driver to start journey;

⁵[***]

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

5 *Clauses (ix), (x), (xi), (xii), and (xiii) was omitted vide SRO 31(I)/2024, dated 10th January, 2024. At the time of omission Clauses (ix), (x), (xi), (xii), and (xiii) was as under:-*

- “(ix) at the Customs office of exit (en route) of Pakistan, the road vehicle, the combination of vehicles or the container together with the load and the prescribed documents shall be produced, for purposes of inspection, to the Customs authorities;
- (x) the load compartment or container shall be scanned at Customs office of departure and exit (en route), subject to availability of scanner. The weighment of the load shall be done and the seals affixed by Customs office of departure shall be inspected by the Customs office of exit (en route) to verify the seal number against the particulars fed in the Customs Computerized System at the Customs office of departure and the seal number mentioned on TIR Carnet;
- (xi) if no visible signs of tampering with the load compartment or its seal are found and the weighment done at the Customs office of exit (en route) corresponds to the weighment information recorded at the office of departure (up to five percent tolerance level), the Customs TIR processing officer shall process the TIR Carnet for onward transit;
- (xii) in case of any suspicion or credible information or visible signs of tampering with the seal or load compartment or variation in weight of cargo (up to five percent variation permissible) or variation in scanning images, an officer not below the rank of an Assistant Collector of Customs or Assistant Director of Customs shall authorize the examination of the load;

⁶[(B) **Formalities applied for handling cargo at Customs office of entry or exit (en route)**]

- (i) ⁷[***] the Carnet holder shall present the road vehicle, the combination of vehicles or the container together with all documents as mentioned in rule 694 at Customs office of entry (*en route*);
- (ii) the load compartment or container shall be scanned at the Customs office of entry (*en route*), subject to availability of scanner. Thereafter, transit cargo shall undergo weighment and verification of seals affixed by the Customs office of departure;
- (iii) the Customs TIR processing officer of entry (*en route*), in Pakistan, shall inspect the container to verify the seal number as mentioned on the TIR Carnet. He may also crosscheck the validity and genuineness of TIR Carnet and the details of journey through the bar code printed thereon or through Real-Time Safe TIR (RTS) portal of the IRU. In case of any suspicion, the images of the seals shall also be crosschecked from the United Nations Economic Commission on Europe (UNECE) website;
- (iv) the Customs TIR processing officer of entry (*en route*) shall affix national Customs seals on the load compartment or container, enter the sealing information in the PCCSS and process the TIR Carnet for onward transit through Pakistan;
- (v) in case of any suspicion or credible information or visible signs of tampering with seal or load compartment or variation in weight of cargo (up to five percent variation in weight permissible) or variation in scanning images, an officer not below the rank of Assistant Collector of Customs or Assistant Director of Customs shall authorize the examination of the load;
- (vi) in case where the Customs authorities conduct an examination of the load at a Customs office en route, they shall record their findings on the remaining TIR Carnet vouchers, the corresponding counterfoils and in the Customs Computerized System, particulars of the new seals affixed and of the customs activities carried out including entry in the PCCSS module or Customs Computerized System;
- (vii) at the Customs office of exit (*en route*), the Carnet holder shall present the road vehicle, the combination of vehicles or the container along with documents prescribed in rule 694 to the Customs TIR processing officer, who shall proceed to verify the Customs seals and feed the verification report in the Customs Computerized System;
- (viii) the TIR load shall undergo weighment and scanning subject to availability of scanner. The Customs TIR processing officer shall inspect the load compartment or container to satisfy that no tampering has been done and shall verify the TIR seal number against the TIR Carnet as well as the national seal number through PCCSS module or Customs Computerized System. He may also crosscheck the validity and genuineness of TIR Carnet and the details of journey through the bar code printed thereon or through Real-Time Safe TIR (RTS) portal of the IRU;

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- (xiii) in case where the Customs authorities conduct an examination of the load at a Customs office (*en route*), they shall record their findings on the remaining TIR Carnet vouchers, the corresponding counterfoils and in Customs Computerized System, particulars of the new seals affixed and of the customs activities carried out.”

⁶ Substituted the heading “(B) **Transit under TIR**,-” vide SRO 31(I)/2024, dated 10th January, 2024.

⁷ Omitted the words “in case of transit cargo,” vide SRO 31(I)/2024, dated 10th January, 2024.

- (ix) if no visible signs of tampering with seal are found and the weighment and scanning done at the Customs office of entry (en route) corresponds to the information recorded at the Customs office of departure, the Customs TIR processing officer shall process the TIR Carnet for onward transit. The cross-border information shall also be fed in the Customs Computerized System and communicated to IRU computerized data base;
- (x) in case of any suspicion or credible information or visible signs of tampering with the seal or load compartment or variation in weight of cargo (up to five percent variation in weight permissible) or variation in scanning images, an officer not below the rank of an Assistant Collector of Customs or Assistant Director of Customs shall authorize the examination of the load; and
- (xi) no separate Transit Goods Declaration shall be required to be filed by the TIR Carnet holder in case of load transiting through the territory of Pakistan.

⁸**[(C) Formalities applied for handling of Import cargo at Customs office of Destination]**

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¹⁰[(i)] ¹¹[at the Customs office of destination] the TIR operation shall be terminated and necessary entries endorsed in Customs Computerized System and in the remaining vouchers of the TIR Carnet by the Customs TIR processing officer;

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¹³[(ii)] ¹⁴[***] the TIR Carnet holder shall present the road vehicle, the combination of vehicles or container together with all TIR prescribed documents to the Customs TIR processing officer;

¹⁵[(iii)] weighment of the cargo shall be carried out at the office of destination. The Customs officer shall inspect the load compartment or container to satisfy that no tampering has been done;

8 Substituted the heading “(C) Imports under TIR,-” vide SRO 31(I)/2024, dated 10th January, 2024.

9 Clauses (i), (ii), (iii), (iv) and (v) was omitted vide SRO 31(I)/2024, dated 10th January, 2024. At the time of omission Clauses (i), (ii), (iii), (iv) and (v) was as under:-

“(i) At Customs office of entry (en route) the road vehicle, the combination of vehicles or the container together with relevant documents prescribed under rule 694 shall be presented to Customs authorities for inspection;

(ii) the import load shall undergo weighment, scanning (subject to availability of scanner) along with verification of the seals affixed by the Customs office of departure;

(iii) the Customs TIR processing officer shall verify the seal number against the TIR Carnet. He may also crosscheck the validity and genuineness of TIR Carnet and the details of journey through the bar code printed thereon or through Real-Time Safe TIR (RTS) portal of the IRU. In case of any suspicion the images of the seals may also be crosschecked from the UNECE website;

(iv) if no visible signs of tampering of seal are found and no discrepancy is noticed in the weighment and scanning done at Customs office of entry (en route), the Customs TIR processing officer shall process the TIR Carnet for onward transit to the office of destination;

(v) in case of any suspicion or credible information or visible signs of tampering with seal or load compartment, or variation in weight (up to five percent variation in weight permissible) or variation in scanning images, an officer not below the rank of an Assistant Collector of Customs or Assistant Director of Customs shall authorize the examination of the load;”

10 Re-numbered vide SRO 31(I)/2024, dated 10th January, 2024.

11 Substituted the words “if the Customs office of destination and entry (en route) are the same for the TIR Carnet” vide SRO 31(I)/2024, dated 10th January, 2024.

12 Clause (vii) was substituted vide SRO 31(I)/2024, dated 10th January, 2024. At the time of substitution clause (vii) was as under:-

“(vii) in respect of TIR Carnet terminating at inland Customs stations, additional national Customs seals shall be affixed on the load compartment or container at the Customs office of entry (en route) and the information of sealing shall be fed in the Customs Computerized System as well as endorsing the same on the remaining TIR vouchers;”

13 Re-numbered vide SRO 31(I)/2024, dated 10th January, 2024.

14 Omitted the words “at the inland Customs office of destination,” vide SRO 31(I)/2024, dated 10th January, 2024.

¹⁶[(iv)] the Customs TIR processing officer at the office of destination shall verify the seal number against the TIR Carnet and through Customs Computerized System. He may also crosscheck the validity and genuineness of TIR Carnet and the details of journey through the bar code printed thereon;

¹⁷[(v)] if no visible signs of tampering with seal are found and the weighment done at the Customs office of entry (*en route*) corresponds to the weighment information recorded at the Customs office of destination, the Customs TIR processing officer shall process the TIR Carnet for termination;

¹⁸[(vi)] in case of any suspicion or credible information or visible signs of tampering with seal or load compartment or variation in weight (up to five percent variation in weight permissible) or variation in scanning images, an officer not below the rank of an Assistant Collector of Customs or Assistant Director of Customs shall authorize the examination of the load;

¹⁹[(vii)] for TIR Carnet terminating in Pakistan at a sea port or border station or inland Customs station, the importer shall file an import goods declaration in terms of section 79 of the Customs Act, 1969 (IV of 1969) in Customs Computerized System and all necessary legal formalities regarding payment of leviable duty and taxes shall be fulfilled as per provisions of the said Act and the rules made thereunder.

²⁰[(D)] **Formalities applied for transit cargo where TIR transport of goods initiates in the territory of Pakistan,-**

- (i) in case where TIR operation is to initiate from the territory of Pakistan i.e. ports, when goods are in transit, the office entry (*en route*) shall become the office of departure;
- (ii) TIR Carnet holder shall make electronic pre-declaration (EPD) via TIR-EPD;
- (iii) the TIR Carnet holder shall produce the vehicle or container together with the TIR Carnet and documents, prescribed in rule 694, at the Customs office of departure;
- (iv) the Customs TIR processing officer in Pakistan shall scrutinize the TIR Carnet to check its validity date and the stamp and signature of TIR Carnet issuing authority. He shall also check the vehicle approval certificate, invoice, packing list, photographs of cargo if required, and weighment slip. He may also scan the barcode on the TIR Carnet to verify its authenticity through Real-Time Safe TIR (RTS);
- (v) the goods shall be subjected to weighment and examination;
- (vi) vehicle or container shall also be inspected to ensure it is secured and has no secret compartment;
- (vii) thereafter, the Customs TIR processing officer shall seal the load compartment or container and enter the sealing information in the Pakistan Customs Container Security System (PCCSS);
- (viii) voucher 1 of the TIR Carnet shall be detached and retained by the Customs office of departure and the TIR Carnet shall be handed over to the driver to start journey; and

15 Re-numbered vide SRO 31(I)/2024, dated 10th January, 2024.

16 Re-numbered vide SRO 31(I)/2024, dated 10th January, 2024.

17 Re-numbered vide SRO 31(I)/2024, dated 10th January, 2024.

18 Re-numbered vide SRO 31(I)/2024, dated 10th January, 2024.

19 Re-numbered vide SRO 31(I)/2024, dated 10th January, 2024.

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

- (ix) after verification of approved vehicle data by the Customs Computerized System, and gate-out of cargo from the terminal the "release for transit" message shall be generated by the system which shall also be transmitted to the IRU computerized data base.]