

**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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700. Filling-in of TIR Carnet by Customs officials.-The TIR Carnet shall be filled-in by the Customs TIR processing officer in the following manner, namely:-

- (a) Customs office of departure.-Following shall be functions of the Customs office of departure, namely:-
 - (i) the Customs TIR processing officer shall fill-in box 16 and 17 on all vouchers in the TIR Carnet;
 - (ii) the first TIR operation is 'opened' by the Customs office of departure by filling-in boxes 18, 20 to 23 on voucher 1, page 1 (white) and on voucher 2, page 2 (green);
 - (iii) to start the TIR operation, the Customs office of departure shall fill-in boxes 1-3, 5 and 6 on Counterfoil 1, page 1 (white), retain voucher No.1 (page 1) and return the TIR Carnet to the holder to begin the TIR transport; and
 - (iv) the procedure prescribed for 'opening a TIR operation' at the Customs office of departure shall be followed to 'open a TIR operation' at subsequent Customs offices by using the remaining pairs of vouchers on pages 3, 4,5,6, 7 and 8;
- (b) Functions of Customs office of exit (en route).-The Customs office of exit shall fill-in boxes 24, 25 and 27 (if applicable) and 28 on voucher No.2 (page 2 of the TIR Carnet). The boxes 1,2,4,5 (if applicable) and 6 on counterfoil No.2 (page 2) shall also be filled. The Customs office of exit shall retain voucher No. 2 (page 2) and return the TIR Carnet to the holder to continue the TIR transport. Following this, the Customs office of exit shall proceed with the discharge of the TIR operation;
- (c) Functions of Customs office of entry (en route).-The Customs office of entry shall fill in boxes 18, 19 (if applicable) and boxes 20-23 on voucher No. 1 (page 3 of the TIR Carnet) and on voucher No.2 (page 4) titled "For official use". The boxes 1,2,3,4 (if applicable) and boxes 5 and 6 on counterfoil No.1 (page 3) of the TIR Carnet shall

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

also be filled. The office of entry shall retain voucher No. 1 (page 3) and return the TIR Carnet to the holder to continue the TIR transport;

- (d) Functions of Customs office of destination.-The Customs office of destination shall fill-in boxes 24-27 (if applicable) and box 28 on voucher No.2 (page 4 of the TIR Carnet). It shall also fill-in boxes 1-5 (if applicable) and box 6 on counter foil No.2 (page 4 of the TIR Carnet). The office of destination shall retain voucher No.2 (page 4) and return the TIR Carnet to the holder. Following this, the Customs office of destination shall proceed with the discharge of the TIR operation;
- (e) Miscellaneous.-(i) the Customs TIR processing officer shall not fill-in and stamp the yellow sheet of TIR Carnet, except for situations where the holder of the TIR Carnet requests endorsement of changes that have been made. The yellow sheet may not be detached; and
- (ii) the instructions for filling-in boxes of TIR Carnet are provided for guidance in Annex-6 to the Convention.