

**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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702. Accidents en route.-In case of an incident or accident compromising the integrity of the cargo, the TIR Carnet holder shall immediately contact the nearest Customs office, which shall proceed as follows:-

- (a) Inspect the vehicle and container to verify that they conform to the description on the TIR Carnet;
- (b) if the load conforms to the TIR Carnet, the customs officer shall, if required, ensure its transfer to another TIR approved vehicle and seal the vehicle;
- (c) complete the 'certified report' in the TIR Carnet;
- (d) if the vehicle or container is continuing its journey or after any transfer of the load to another vehicle has been completed, seal and reseal the vehicle or container;
- (e) if it is not possible to check the load, endorse the 'certified report' with the remarks, "Not examined en route" on the TIR Carnet;
- (f) note the incident in the Customs Computerized System as soon as practicable; and
- (g) in case where TIR procedure is terminated in Pakistan, the office of destination shall crosscheck the contents of the load with the 'certified report' and endorse the same in the Customs Computerized System.

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