

**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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706. Termination of a TIR operation.-(1) Termination of a TIR operation shall be certified by the Customs authorities on fulfillment of prescribed procedure and conditions with or without reservation. The termination shall be certified with reservation on account of any discrepancy connected with the TIR operation duly indicated by Customs authorities in the TIR Carnet by filling-in box 27 on voucher No.2 of the TIR Carnet and by placing an "R" under item No.5 on counterfoil No.2 of the TIR Carnet.

(2) TIR Carnet shall be deemed to have been terminated when TIR load and the TIR Carnet relating thereto are presented to the Customs office of exit (*en route*) or destination. In case the load is presented at the Customs office of destination, the following process shall indicate the termination event, namely:-

- (a) By clearance for home-consumption on payment of leviable import duties and taxes, subject to the conditions enumerated under the Imports and Exports (Control) Act, 1950, (XXXIX of 1950) or any other law for the time being in force;
- (b) destroying the load under supervision of the Customs or when it is established that the goods specified in TIR Carnet have been destroyed or have been irrecoverably lost by accident or force majeure;
- (c) relinquishing the load to Customs, in which case no payment of import duties and taxes shall be required;
- (d) transfer of the load to another Customs procedure or another system of Customs control; and
- (e) seizure of load by the Customs authorities.

(3) The officer of Customs shall endorse entries in the TIR Carnet certifying that the cargo is regularized in accordance with one of the abovementioned categories. The Carnet holder and the Association shall be discharged from their obligation accordingly.

4) Upon termination of the TIR operation, the data shall be transmitted to the IRU through the Customs Computerized System in line with Annex 10 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