

**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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707. Discharge of a TIR operation.-(1) The Customs TIR processing officers shall keep separate registers in their Customs ledgers for TIR Carnets.

(2) The Customs office of departure or entry (*en route*) shall retain voucher No. 1 of the TIR Carnet. With a view to assisting in the return of voucher No. 2, it may enter in the box, "For official use" of voucher No. 2 the text, "Certificate of termination, on green voucher 2 page To be returned to" followed by the name and full address of the Customs office to which voucher No.2 must be returned (where applicable, directly or to a centralized office). This text shall, as far as possible, be inserted by means of a stamp and shall be clearly legible.

(3) The Customs office of departure or entry (*en route*) shall ensure that box 22 in voucher No.1 contains the name of the Customs office of destination or exit (*en-route*) with a view to facilitating inquiry procedures.

(4) The Customs office of destination or exit (*en route*) shall detach and send without delay, within five working days, following the termination of the TIR operation, the part of voucher No.2 relating to boxes 18 to 28, to the Customs office designated in the box 'For official use', where applicable, via or to a central office.

(5) On termination of the TIR operations, the Customs office of destination shall make available, without delay, all information concerning the termination of the TIR operation in an authorized international control system, such as the Real-Time Safe TIR system of the IRU, in accordance with Annex 10 to the Convention.

(6) A system generated acknowledgement containing data from voucher No.2 of the TIR Carnet may be used as a confirmation of termination instead of sending by mail voucher No. 2, or a return slip, from the Customs office of destination or exit (*en route*) to the Customs office of departure or entry (*en route*).

(7) Upon receipt of the voucher No.2 or the online acknowledgement, the Customs office of departure or entry (*en route*) shall without delay compare the information contained therein with that contained in the retained voucher No. 1 of the TIR Carnet referred to in sub-rule (2).

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

(8) In case of several Customs offices of departure or destination, the procedure in the aforesaid sub-rules shall, mutatis mutandis apply.

(9) In cases where the Customs office of destination or exit (en route) is different from that mentioned in voucher No. 2 of the TIR Carnet, that office shall inform the office mentioned in voucher No.2 without delay while allowing the TIR Carnet holder to continue his journey to its actual destination.