

**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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709. Liability of guaranteeing and issuing Association.-(1) The Association shall pay guaranteed amount of the import or export duties and taxes together with any surcharge as determined by the Customs due under the Act and the rules made thereunder, for any irregularity including pilferage or loss of goods in connection with a TIR operation. It shall be liable, jointly and severally with the persons from whom the said government dues are payable.

(2) The liability of the Association shall not exceed the payable amount of import or export duties and taxes together with any default surcharge.

(3) In case the adjudged fine and penalty are not paid by the Carnet holder, the Association shall pay such fine and penalties in terms of sub-rule (3) of Rule 698.

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