

**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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710. Procedure for discharge of liability by guaranteeing and issuing Association.-(1) The Association shall discharge its liability by depositing the sums due in the relevant head of account within three months of the receipt of claim from the Customs authorities.

(2) Where the Association discharges its liability within the meaning of sub-rule (1), to the satisfaction of the concerned Collector of Customs or Director of Transit Trade and is found not liable to such payment afterwards, it shall be entitled to a refund of the amount paid by it within ³[three months] of the filing of its claim.

(3) In case the Association fails to discharge its liability to Customs in relation to a TIR Carnet operation or any other matter concerning it under the rules, its status as TIR Carnet issuing authority for any subsequent TIR operations shall be liable to suspension or revocation, as the case may be, by the Ministry of Commerce on recommendation of the Federal Board of Revenue, besides legal action for recovery of claimed amount as per provisions 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

³ Substituted for the words “two years” vide SRO 1433(I)/2020 dated 30th December, 2020