

**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:-]

.

.

²[**CHAPTER XXIX
TRANSPORTS INTERNATIONAUX ROUTIERS (TIR) RULES**

.

.

711. Procedure for lodging claim with guaranteeing and issuing Association.-(1) A claim for payment of import or export duty and taxes up to maximum of the guaranteed amount per TIR Carnet and in case of TIR plus voucher, the total amount of the combined guarantee of TIR Carnet and TIR plus voucher may be lodged by Customs with the Association within a period not exceeding two years starting from the date of receipt of a notification of irregularity.

(2) A claim to the person directly liable including a Carnet holder shall be filed before issuing any claim to the Association. In case the Carnet holder or any other person, to whom the claim has been issued, fails to pay the claim within thirty days, the Customs authorities shall lodge the claim against the Association and the following documents shall accompany the claim, namely:-

- (a) calculation sheet showing payable amount of duties, taxes, default surcharge, fine and penalties etc;
- (b) notice issued to Carnet holder for payment of determined liabilities, copy of reminder, if issued;
- (c) a copy of voucher No.1 of TIR Carnet duly filled-in and stamped by the Customs authorities; and
- (d) details of the violation committed.

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