

**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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715. Baggage allowance for drivers of TIR vehicles.-The drivers of TIR vehicles shall be allowed duty free allowance on the following items, namely:-

- (a) personal wearing apparel and clothing;
- (b) toilet requisites;
- (c) one personal mobile phone;
- (d) one personal wrist watch; ³[***]
- (e) professional tools of the value not exceeding one hundred US Dollars ⁴[and]
- ⁵[(f) declaration regarding possession of currency at the time of entry/exit.]

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 Omitted the word “and” vide SRO 31(I)/2024, dated 10th January, 2024.

⁴ Substituted vide SRO 31(I)/2024, dated 10th January, 2024.

⁵ Added vide SRO 31(I)/2024, dated 10th January, 2024.