

GOVERNMENT OF PAKISTAN  
(REVENUE DIVISION)  
FEDERAL BOARD OF REVENUE

\*\*\*\*\*

Islamabad, the 20<sup>th</sup> October, 2017.

**NOTIFICATION  
(CUSTOMS)**

1066

S.R.O. (I)/2017.— In exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Customs Rules, 2001, namely: -

In the aforesaid Rules, after Chapter XXVIII, the following new chapter shall be added, namely:—

**“CHAPTER XXIX”**

***TRANSPORTS INTERNATIONAUX ROUTIERS (TIR) RULES***

**687. Short title.**— These rules may be called the International Transport of Goods under Cover of TIR Carnets (TIR) Rules.

**688. Scope.**— The rules shall prescribe the procedure for transportation of goods as envisaged in the TIR Convention, 1975.

**689. Definitions.**— (1) In this Chapter, unless there is anything repugnant in the subject or context, —

- (i) “annexure” for the purposes of these rules, means the relevant annexure of the TIR Convention, 1975;
- (ii) “authority” in relation to these rules, means the concerned Ministry of the Federal Government, as per the Rules of Business, 1973, and for all other matters, the Federal Board of Revenue;

- (iii) "Convention" means the Customs Convention on the International Transport of Goods under the cover of TIR Carnets generally referred to as TIR Convention, 1975;
- (iv) "container" means an article of transport equipment; (i) fully enclosed to constitute a compartment intended for containing goods, (ii) of a permanent character and accordingly strong enough to be suitable for repeated use, (iii) specially designed to facilitate the transport of goods by one or more modes of transport without intermediate reloading, (iv) designed for ready handling, particularly when being transferred from one mode of transport to another, (v) designed to be easy to fill and to empty, and (vi) demountable bodies are to be treated as containers;
- (v) "combination of vehicles" means coupled vehicles, which travel on the road as a unit;
- (vi) "contracting party" means a party to the Customs Convention on the International Transport of Goods under Cover of TIR Carnets (TIR Convention, 1975);
- (vii) "Customs office of departure" means the Customs office of a contracting party where the TIR transport of a load of goods begins;
- (viii) "Customs office of destination" means the Customs office of a contracting party where the TIR transport of a load of goods ends;
- (ix) "Customs office *en route*" means the Customs office of a contracting party through which a road vehicle, combination of vehicles or container enters or leaves the Contracting Party in the course of a TIR transport;
- (x) "discharge of a TIR operation" means the recognition by Customs authorities that the TIR operation has been terminated correctly by a contracting party. This is established by the Customs authorities on the basis of a comparison of the data or information available at the Customs office of destination or exit (*en route*) and that available at the Customs office of departure or entry (*en route*);

- (xi) "guaranteeing and issuing association" means the Pakistan National Committee of International Chamber of Commerce (PNC-ICC Pakistan) or any other association (hereinafter referred to as the "Association") authorized by the Board for issuing TIR Carnets and in case of any irregularity, for guaranteeing payment of import or export duties and taxes leviable on goods, transported under TIR Carnet into or through the country as well as any adjudged amount of fine and penalty in respect of such irregularity as provided in the Protocol signed between the Association and Pakistan Customs.
- (xii) "guaranteeing chain" means a guaranteeing scheme administered by the IRU to which the Association is affiliated;
- (xiii) "heavy or bulky goods" mean any heavy or bulky object which because of its weight, size or nature is not normally carried in a closed road vehicle or closed container;
- (xiv) "holder" of a TIR Carnet means the person to whom a TIR Carnet has been issued in accordance with the relevant provisions of these rules or on whose behalf a Customs declaration has been made in the form of a TIR Carnet to place goods under the TIR procedure at the Customs office of departure;
- (xv) "import or export duties and taxes" means Customs duties and all other duties and taxes, leviable at the time of import or export under the Customs Act, 1969 and any other law in force including any default surcharge;
- (xvi) "international organization" means an organization authorized by the administrative committee constituted under the Convention to take on responsibility for the effective organization and functioning of an international guarantee system;
- (xvii) "IRU" means the International Road Transport Union;



- (xviii) "irregularity" means breach, violation, non-observance or misuse of any provision of these rules;
- (xix) "load" means the cargo in transportation under these rules;
- (xx) "national authorization committee" means the committee headed by director transit trade, Karachi and comprising of representatives of the Ministry of Communications, Ministry of Commerce, Ministry of Interior and Association, as notified by the Board;
- (xxi) "PCCSS" refers to Pakistan Customs Container Security System that encompasses sealing as well as de-sealing of import (safe transportation), export, transshipment or transit cargo throughout Pakistan;
- (xxii) "person" means both natural and legal persons and includes a company and association, a body of individuals whether incorporated or not;
- (xxiii) "Real-Time SafeTIR (RTS)" refers to the portal or application of the IRU, which ensures automatic exchange of information related to TIR Carnets between the IRU and Pakistan Customs;
- (xxiv) "road vehicle" means any rigid road vehicle, articulated vehicle, unaccompanied trailer or semitrailer including any power-driven road vehicle and any trailer or semi-trailer designed to be coupled thereto;
- (xxv) "start of a TIR operation" means that the road vehicle, the combination of vehicles or the container have been presented for purposes of control to the Customs office of departure or entry (*en route*) together with the load and the TIR Carnet relating thereto and that the TIR Carnet has been accepted by the Customs office;
- (xxvi) "supplementary financial guarantee" means an encashable guarantee obtained by the Association from the TIR Carnet holder at the time of authorization to cover adjudged fines and penalties in case of any irregularity in respect of TIR operations;
- (xxvii) "termination of a TIR operation" means that the road vehicle, the combination of vehicles or the container have been presented for purposes of control to the Customs office of destination or of exit (*en route*) together with the load and the TIR Carnet relating thereto;



(xxviii) "TIR Carnet" means customs transit document as prescribed in Annex-1 to the Convention, used to establish the existence of the international guarantee for duties and taxes for the goods transported under the TIR system, within the limits of the amounts specified by the contracting parties and under the conditions stipulated in the TIR Convention 1975 and as specified in version 1, Annex 1 to the Convention;

(xxix) "TIR-EPD (electronic pre-declaration)" refers to the portal or application of the IRU which allows a TIR Carnet holder to submit advance information on goods transported under TIR procedure to Customs authorities;

(xxx) "TIR operation" means the part of a TIR transport that is carried out in a contracting party from a Customs office of departure or entry (*en route*) to a Customs office of destination or exit (*en route*);

(xxxi) "TIR plus voucher" means a higher level guarantee as specified in the Addendum to the Guarantee Agreement signed between Pakistan Customs and the Association; and

(xxxii) "TIR transport" means the transport of goods from a Customs office of departure to a Customs office of destination under the TIR procedure as laid down in these rules.

(2) All other expressions used and not defined in these rules shall have the same meaning as has been assigned to them in the Act or in the Convention.

**690. Movement of prohibited and restricted goods.-** The TIR regime shall preclude transport of goods, which are prohibited under a statutory notification issued by the Ministry of Commerce or without fulfillment of conditions imposed in respect of items restricted for TIR under such notification.

**691. Vehicles, containers eligible for carrying goods under TIR Carnet.-** A TIR operation, originating from Pakistan, shall only be carried out—

- (a) by approved road vehicles, as defined in rule 689 (1) (xxiv) that are issued with an individual certificate of approval, by the vehicle authorization authority and such

vehicles must display TIR plates as specified in Annex-2 and Annex-3 to the Convention when carrying goods under the TIR regime;

- (b) in containers, which have been manufactured according to a specific design and are sealable, duly supported by certificate of approval issued by the appropriate body, as provided in Annex-4 and each container having a permanently affixed approval plate of the type shown in Annex-5. A single certificate of approval may cover several containers; and
- (c) in case of transportation of transit load, except in the case of heavy, bulky and oversized cargo, in a secured load compartment (attached or otherwise).

**692. Approval of road vehicles and containers for transport of cargo under TIR.-**

The certification process for approval of vehicles and containers, to be used for international transportation, shall be carried out by the authority in case of vehicles and body in case of containers, duly endorsed by Customs by adhering to the standards and specifications laid down in Annex-2, Annex-3 and Annex-7 to the Convention. The certificate of approval issued by the designated authority or body, in respect of vehicles and containers, as the case may be, shall conform to the specimen provided in Annex-2, Annex-4 and Annex-7 respectively.

**693. Special arrangements for heavy, bulky or oversized cargo.-** (1) Vehicles other than those approved for TIR, may be used for the transport of heavy, bulky and oversized objects or goods under TIR if the customs authority of the office of departure is satisfied that-

- (a) the goods cannot readily be carried in approved vehicles;
- (b) the goods can be easily identified from the description on the TIR Carnet or can be affixed with customs seal or provided with identifying marks, so as to prevent any substitution or removal of the goods without it being obvious; and
- (c) the carrying vehicle contains no concealed spaces where other goods may be concealed.

(2) In cases under this rule, the Association shall ensure that the cover and all vouchers of the TIR Carnet are clearly endorsed with the words "heavy and bulky goods" or its French equivalent "*marchandises pondéreuses ou volumineuses*" in bold letters.



(3) Customs office of departure shall take the following actions when a TIR Carnet holder wants a load to be carried in an unapproved vehicle as heavy and bulky goods:-

- (a) ensure that the above conditions have been met;
- (b) check that the cover of the TIR Carnet and all the vouchers are endorsed with the words "heavy and bulky goods" or its French equivalent "*marchandises pondéreuses ou volumineuses*" in bold; and
- (c) if packing lists, photographs or drawings are produced, then such documents must bear name and stamp of the Customs TIR processing officer along with date and be attached to the inside cover of the TIR Carnet ensuring that reference is made to them on the manifest of each voucher.

(4) It is not necessary to affix a seal for TIR movements designated 'heavy and bulky goods'. The TIR Carnet holder or his representative must secure TIR plates to the front and rear of the vehicle or vehicles or combination of vehicles so that they are clearly visible.

**694. TIR documents.** -The following documents shall be presented by the TIR Carnet holder to the Customs TIR processing officer, namely:-

- (a) TIR Carnet;
- (b) weighment slips;
- (c) invoice;
- (d) vehicle and container approval certificates; and
- (e) packing list.

**695. Validity of TIR Carnet.**- (1) The Association shall fix the period of validity of the TIR Carnet by specifying a final date of validity after which the Carnet shall not be accepted at the Customs office of departure.

(2) A single TIR Carnet cannot be used to cover more than one vehicle or combination of vehicles; and

(3) If necessary, correction on the TIR Carnet shall be made by crossing out the incorrect particulars and adding, if necessary, the required particulars. Such change shall be initialed by the person making it and endorsed by the Customs authorities. Any corrections,

on the TIR Carnet, made in a manner other than as prescribed above shall not be accepted.

**696. Eligibility of transport operators to access TIR procedure.-** (1) The following minimum requirements and conditions are to be complied with by persons for admission to the TIR procedure, namely:—

- (a) the company should be a limited company having proven experience or, at least, capability to engage in regular international transport and holding a permit issued by the Ministry of Communications or such other administrative Ministry for carrying out international transport;
- (b) have a sound financial standing with audited bank statements and balance sheet for the last three years;
- (c) have a minimum number of vehicles registered in its name as given below:—
  - (i) in case of a local transport company, five vehicles;
  - (ii) in case of a foreign transport company, ten vehicles; and
  - (iii) in case of a joint venture of foreign and local partners, the company must possess at least ten vehicles registered in its name;
- (d) to furnish a supplementary financial guarantee to the Association in the form of bank guarantee of fifteen million Rupees or defence saving certificates of the equivalent amount in terms of rule 689 (1)(xxvi);
- (e) proven knowledge of Customs law, procedures and in the application of the Convention;
- (f) no previous record of serious or repeated offences against Customs or tax legislation;
- (g) holder of National Tax Number and Sales Tax Registration Number under the provisions of Income Tax Ordinance 2001 (XLIX of 2001) and Sales Tax Act, 1990 respectively;
- (h) should be active taxpayer;
- (i) should be registered with Customs Computerized System;
- (j) should be registered with Securities and Exchange Commission of Pakistan under



the Companies Act, 2017 (XIX of 2017) and with Chamber of Commerce and Industry.

- (k) shall submit attested copies of valid registration and vehicle fitness certificate issued or validated by National Highways and Pakistan Motorway Police;
- (l) an undertaking in a written declaration of commitment to the Association that the person—
  - (i) will comply with all Customs formalities required under the Convention at the Customs offices of departure, *en route* and of destination;
  - (ii) will pay the sums due, mentioned in rule 711, if required to do so by the Customs authorities; and
  - (iii) will allow associations to verify information on the above minimum conditions and requirements, as far as national legislation permits; and
- (m) fulfill the guarantee requirements of the Association.

(2) Additional and more restrictive conditions and requirements for access to the TIR procedure may be introduced by the Association subject to approval by the Board.

**697. Procedure for approval of authorization to access TIR system.**- (1) A person seeking access to the TIR procedure may file application with the Association which, after initial scrutiny vis-a-vis requirements laid down in rule 696, shall forward the same to the national authorization committee for grant of authorization as a transport operator.

(2) The national authorization committee headed by Director Transit Trade, Karachi and comprising representatives of the Ministry of Communications, Ministry of Commerce, Ministry of Interior and Association shall scrutinize the application to assess and analyze the applicant's eligibility in terms of the criteria mentioned in sub-rule (1) of rule 696 and then proceed to approve or reject such application within thirty days of its receipt from the Association.

(3) Director Transit Trade, Karachi shall suspend authorization of a transport

operator who fails to remain eligible on account of serious or repeated offenses or non-fulfillment of criteria as laid down in sub-rule (1) of rule 696 and is deemed to be unsuitable for access to TIR under intimation to the national authorization committee and update the Customs Computerized System accordingly.

**698. Issuance of TIR Carnets by guaranteeing and issuing Association.-** (1) The Association shall be authorized to act as guarantor and issue TIR Carnets, in terms of Annex 9 to the Convention, to persons meeting the requirements and conditions as laid down in rule 696, for availing the TIR procedure.

(2) The Association shall enter into a guarantee agreement with the Board to act as guarantor of import or export duties and taxes in respect of all TIR Carnets issued under the Convention.

(3) The Association shall also sign a separate protocol with the Board to act as guarantor for any adjudged amount of fine and penalty, in case of any irregularity in a TIR operation.

(4) In case the Association fails to fulfill the minimum conditions and requirements of the Convention, the Ministry of Commerce shall, on recommendation of the Board, revoke the authority of the Association, under Annex 9 to the Convention.

**699. Processing of TIR Carnet by Customs.-** (1) The TIR Carnet holder shall make electronic pre-declaration (EPD) *via* TIR-EPD prior to arrival at the Customs office of departure, entry and exit (*en route*), or destination, which shall contain the name and address of consignor and consignee, container number, if applicable, description of goods, weight, quantity, eight digit Pakistan Customs Tariff code, value of consignment, marks and numbers. A unique Customs reference number shall be allotted to the TIR-EPD by the Customs Computerized System. The Carnet holder shall present the road vehicle, the combination of vehicles or the load together with the documents listed in rule 694 at the Customs office of departure, entry (*en route*), exit (*en route*) or destination, as the case may be.



(2) The validity and genuineness of TIR Carnet shall be automatically crosschecked by Customs Computerized System *via* the Real-Time SafeTIR portal. The Customs TIR processing officer may also crosscheck the validity and genuineness of TIR Carnet through the bar code printed thereon.

(3) The Customs TIR processing officer shall enter information regarding sealing and weighment into Customs Computerized System, which shall be transmitted to the IRU computerized database and ensure completion of customs processing at the office of departure, entry (*en route*), exit (*en route*) and destination as follows: -

**A. Exports under TIR,–**

- (i) the export consignment shall undergo the prescribed Customs procedures for processing of exports goods declaration (GD) in terms of section 131 of the Act;
- (ii) after system generated message indicating completion of Customs formalities of an export consignment, the TIR Carnet holder shall produce the load and vehicle or container together with the TIR Carnet and documents, prescribed in rule 694, at the Customs office of departure;
- (iii) the Customs TIR processing officer shall scrutinize the TIR Carnet to check its validity date and the stamp and signature of TIR Carnet issuing authority. He shall also check the vehicle approval certificate, invoice, packing list, photographs of cargo if required, and weighment slip. He may also scan the barcode on the TIR Carnet to verify its authenticity through Real-Time SafeTIR (RTS);
- (iv) the officer shall record the following information on the sheet and counterfoils of the TIR Carnet and in the Customs Computerized System:–
  - (a) endorse, EXPORT, on the part envisaged for official use of the TIR Carnet;
  - (b) the list of additional documents attached to the TIR Carnet, in case it is not specified on the TIR Carnet;
  - (c) the name of the Customs Collectorate where the export GD was filed and its machine number allotted by the Customs Computerized System;

- (d) the name of the country to which the consignment is destined and the names of *en route* Customs stations;
- (v) the Customs TIR processing officer shall scrutinize the Customs examination report on the export GD against the description and quantity mentioned in the TIR Carnet and in case the consignment has not been examined, he shall carry out inspection thereof and feed the report in the system;
- (vi) vehicle and container shall also be inspected to ensure that the TIR approval plates are affixed thereon and its load compartment is secured and has no secret compartment;
- (vii) thereafter, the Customs TIR processing officer shall seal the load compartment or container and enter the sealing information in the Pakistan Customs Container Security System (PCCSS) and after verification of approved vehicle data by the Customs Computerized System, the "release for transit" message shall be generated by the system which shall also be transmitted to the IRU computerized data base;
- (viii) voucher 1 of the TIR Carnet shall be detached and retained by the Customs office of departure and the TIR Carnet shall be handed over to the driver to start journey;
- (ix) at the Customs office of exit (*en route*) of Pakistan, the road vehicle, the combination of vehicles or the container together with the load and the prescribed documents shall be produced, for purposes of inspection, to the Customs authorities;
- (x) the load compartment or container shall be scanned at Customs office of departure and exit (*en route*), subject to availability of scanner. The weighment of the load shall be done and the seals affixed by Customs office of departure shall be inspected by the Customs office of exit (*en route*) to verify the seal number against the particulars fed in the Customs Computerized System at the Customs office of departure and the seal number mentioned on TIR Carnet;
- (xi) if no visible signs of tampering with the load compartment or its seal are found and the weighment done at the Customs office of exit (*en route*) corresponds to the weighment information recorded at the office of departure (up to five



percent tolerance level), the Customs TIR processing officer shall process the TIR Carnet for onward transit;

- (xii) in case of any suspicion or credible information or visible signs of tampering with the seal or load compartment or variation in weight of cargo (up to five percent variation permissible) or variation in scanning images, an officer not below the rank of an Assistant Collector of Customs or Assistant Director of Customs shall authorize the examination of the load;
- (xiii) in case where the Customs authorities conduct an examination of the load at a Customs office (*en route*), they shall record their findings on the remaining TIR Carnet vouchers, the corresponding counterfoils and in Customs Computerized System, particulars of the new seals affixed and of the customs activities carried out.

**(B) Transit under TIR,-**

- (i) in case of transit cargo, the Carnet holder shall present the road vehicle, the combination of vehicles or the container together with all documents as mentioned in rule 694 at Customs office of entry (*en route*);
- (ii) the load compartment or container shall be scanned at the Customs office of entry (*en route*), subject to availability of scanner. Thereafter, transit cargo shall undergo weighment and verification of seals affixed by the Customs office of departure;
- (iii) the Customs TIR processing officer of entry (*en route*), in Pakistan, shall inspect the container to verify the seal number as mentioned on the TIR Carnet. He may also crosscheck the validity and genuineness of TIR Carnet and the details of journey through the bar code printed thereon or through Real-Time Safe TIR (RTS) portal of the IRU. In case of any suspicion, the images of the seals shall also be crosschecked from the United Nations Economic Commission on Europe (UNECE) website;
- (iv) the Customs TIR processing officer of entry (*en route*) shall affix national Customs seals on the load compartment or container, enter the sealing

information in the PCCSS and process the TIR Carnet for onward transit through Pakistan;

- (v) in case of any suspicion or credible information or visible signs of tampering with seal or load compartment or variation in weight of cargo (up to five percent variation in weight permissible) or variation in scanning images, an officer not below the rank of Assistant Collector of Customs or Assistant Director of Customs shall authorize the examination of the load;
- (vi) in case where the Customs authorities conduct an examination of the load at a Customs office *en route*, they shall record their findings on the remaining TIR Carnet vouchers, the corresponding counterfoils and in the Customs Computerized System, particulars of the new seals affixed and of the customs activities carried out including entry in the PCCSS module or Customs Computerized System;
- (vii) at the Customs office of exit (*en route*), the Carnet holder shall present the road vehicle, the combination of vehicles or the container along with documents prescribed in rule 694 to the Customs TIR processing officer, who shall proceed to verify the Customs seals and feed the verification report in the Customs Computerized System;
- (viii) the TIR load shall undergo weighment and scanning subject to availability of scanner. The Customs TIR processing officer shall inspect the load compartment or container to satisfy that no tampering has been done and shall verify the TIR seal number against the TIR Carnet as well as the national seal number through PCCSS module or Customs Computerized System. He may also crosscheck the validity and genuineness of TIR Carnet and the details of journey through the bar code printed thereon or through Real-Time SafeTIR (RTS) portal of the IRU;
- (ix) if no visible signs of tampering with seal are found and the weighment and scanning done at the Customs office of entry (*en route*) corresponds to the information recorded at the Customs office of departure, the Customs TIR processing officer shall process the TIR Carnet for onward transit. The cross-border information shall also be fed in the Customs Computerized System and communicated to IRU computerized data base;



- (x) in case of any suspicion or credible information or visible signs of tampering with the seal or load compartment or variation in weight of cargo (up to five percent variation in weight permissible) or variation in scanning images, an officer not below the rank of an Assistant Collector of Customs or Assistant Director of Customs shall authorize the examination of the load; and
- (xi) no separate Transit Goods Declaration shall be required to be filed by the TIR Carnet holder in case of load transiting through the territory of Pakistan.

**(C) Imports under TIR,-**

- (i) At Customs office of entry (*en route*) the road vehicle, the combination of vehicles or the container together with relevant documents prescribed under rule 694 shall be presented to Customs authorities for inspection;
- (ii) the import load shall undergo weighment, scanning (subject to availability of scanner) along with verification of the seals affixed by the Customs office of departure;
- (iii) the Customs TIR processing officer shall verify the seal number against the TIR Carnet. He may also crosscheck the validity and genuineness of TIR Carnet and the details of journey through the bar code printed thereon or through Real-Time SafeTIR (RTS) portal of the IRU. In case of any suspicion the images of the seals may also be crosschecked from the UNECE website;
- (iv) if no visible signs of tampering of seal are found and no discrepancy is noticed in the weighment and scanning done at Customs office of entry (*en route*), the Customs TIR processing officer shall process the TIR Carnet for onward transit to the office of destination;
- (v) in case of any suspicion or credible information or visible signs of tampering with seal or load compartment, or variation in weight (up to five percent variation in weight permissible) or variation in scanning images, an officer not below the rank of an Assistant Collector of Customs or Assistant Director of Customs shall authorize the examination of the load;
- (vi) if the Customs office of destination and entry (*en route*) are the same for the TIR Carnet, the TIR operation shall be terminated and necessary entries endorsed in

Customs Computerized System and in the remaining vouchers of the TIR Carnet by the Customs TIR processing officer;

- (vii) in respect of TIR Carnet terminating at inland Customs stations, additional national Customs seals shall be affixed on the load compartment or container at the Customs office of entry (*en route*) and the information of sealing shall be fed in the Customs Computerized System as well as endorsing the same on the remaining TIR vouchers;
- (viii) at the inland Customs office of destination, the TIR Carnet holder shall present the road vehicle, the combination of vehicles or container together with all TIR prescribed documents to the Customs TIR processing officer;
- (ix) weighment of the cargo shall be carried out at the office of destination. The Customs officer shall inspect the load compartment or container to satisfy that no tampering has been done;
- (x) the Customs TIR processing officer at the office of destination shall verify the seal number against the TIR Carnet and through Customs Computerized System. He may also crosscheck the validity and genuineness of TIR Carnet and the details of journey through the bar code printed thereon;
- (xi) if no visible signs of tampering with seal are found and the weighment done at the Customs office of entry (*en route*) corresponds to the weighment information recorded at the Customs office of destination, the Customs TIR processing officer shall process the TIR Carnet for termination;
- (xii) in case of any suspicion or credible information or visible signs of tampering with seal or load compartment or variation in weight (up to five percent variation in weight permissible) or variation in scanning images, an officer not below the rank of an Assistant Collector of Customs or Assistant Director of Customs shall authorize the examination of the load;
- (xiii) for TIR Carnet terminating in Pakistan at a sea port or border station or inland Customs station, the importer shall file an import goods declaration in terms of section 79 of the Customs Act, 1969 (IV of 1969) in Customs Computerized System and all necessary legal formalities regarding payment of leviable duty and



taxes shall be fulfilled as per provisions of the said Act and the rules made thereunder.

**700. Filling-in of TIR Carnet by Customs officials.-** The TIR Carnet shall be filled-in by the Customs TIR processing officer in the following manner, namely:—

(a) Customs office of departure.- Following shall be functions of the Customs office of departure, namely:—

- (i) the Customs TIR processing officer shall fill-in box 16 and 17 on all vouchers in the TIR Carnet;
- (ii) the first TIR operation is 'opened' by the Customs office of departure by filling-in boxes 18, 20 to 23 on voucher 1, page 1 (white) and on voucher 2, page 2 (green);
- (iii) to start the TIR operation, the Customs office of departure shall fill-in boxes 1-3, 5 and 6 on Counterfoil 1, page 1 (white), retain voucher No. 1 (page 1) and return the TIR Carnet to the holder to begin the TIR transport; and
- (iv) the procedure prescribed for 'opening a TIR operation' at the Customs office of departure shall be followed to 'open a TIR operation' at subsequent Customs offices by using the remaining pairs of vouchers on pages 3, 4, 5, 6, 7 and 8;

(b) Functions of Customs office of exit (*en route*).- The Customs office of exit shall fill-in boxes 24, 25 and 27 (if applicable) and 28 on voucher No. 2 (page 2 of the TIR Carnet). The boxes 1, 2, 4, 5 (if applicable) and 6 on counterfoil No. 2 (page 2) shall also be filled. The Customs office of exit shall retain voucher No. 2 (page 2) and return the TIR Carnet to the holder to continue the TIR transport. Following this, the Customs office of exit shall proceed with the discharge of the TIR operation;

(c) Functions of Customs office of entry (*en route*).- The Customs office of entry shall fill in boxes 18, 19 (if applicable) and boxes 20-23 on voucher No. 1 (page 3 of the TIR Carnet) and on voucher No. 2 (page 4) titled "For official use". The boxes 1, 2, 3, 4 (if applicable) and boxes 5 and 6 on counterfoil No.1 (page 3) of the TIR Carnet shall also be filled. The office of entry shall retain voucher No. 1 (page 3) and return the TIR

Carnet to the holder to continue the TIR transport;

(d) Functions of Customs office of destination.- The Customs office of destination shall fill-in boxes 24-27 (if applicable) and box 28 on voucher No. 2 (page 4 of the TIR Carnet). It shall also fill-in boxes 1-5 (if applicable) and box 6 on counterfoil No. 2 (page 4 of the TIR Carnet). The office of destination shall retain voucher No. 2 (page 4) and return the TIR Carnet to the holder. Following this, the Customs office of destination shall proceed with the discharge of the TIR operation;

(e) Miscellaneous.- (i) the Customs TIR processing officer shall not fill-in and stamp the yellow sheet of TIR Carnet, except for situations where the holder of the TIR Carnet requests endorsement of changes that have been made. The yellow sheet may not be detached; and

(ii) the instructions for filling-in boxes of TIR Carnet are provided for guidance in Annex-6 to the Convention.

**701. Un-used TIR Carnet.-**A TIR Carnet holder who fails to utilize a duly issued TIR Carnet shall return the Carnet to the Association with a written declaration that the TIR Carnet has not been used.

**702. Accidents *en route*.-** In case of an incident or accident compromising the integrity of the cargo, the TIR Carnet holder shall immediately contact the nearest Customs office, which shall proceed as follows:-

- (a) Inspect the vehicle and container to verify that they conform to the description on the TIR Carnet;
- (b) if the load conforms to the TIR Carnet, the customs officer shall, if required, ensure its transfer to another TIR approved vehicle and seal the vehicle;
- (c) complete the 'certified report' in the TIR Carnet;
- (d) if the vehicle or container is continuing its journey or after any transfer of the load to another vehicle has been completed, seal and reseal the vehicle or container;



- (e) if it is not possible to check the load, endorse the 'certified report' with the remarks, "Not examined *en route*" on the TIR Carnet;
- (f) note the incident in the Customs Computerized System as soon as practicable; and
- (g) in case where TIR procedure is terminated in Pakistan, the office of destination shall crosscheck the contents of the load with the 'certified report' and endorse the same in the Customs Computerized System.

**703. Special vehicles moving under their own power.**— Special vehicles such as buses, tank-vehicles, cranes, sweepers, and concrete laying machines etc., exported and, therefore, considered themselves as goods that travel under their own power from a Customs office of departure to a Customs office of destination may be regarded as the load in a transit operation and may be allowed by Customs to travel under the cover of a TIR Carnet.

**704. Amendments in TIR Carnet.**— Once TIR Carnet has been registered with Customs authorities of departure, no amendment shall be made with regard to the particulars of the TIR load under transportation except in exceptional circumstances for reasons to be recorded, by an officer not below the rank of an Additional Collector of Customs or Additional Director of Customs under intimation to the Association.

**705. Loss or theft of TIR Carnet.** - In case of destruction, loss or theft of TIR Carnet, while the goods are in Pakistan, the Collector or Director having jurisdiction may, at the request of the Association, accept a newly issued TIR Carnet having the same validity of the original TIR Carnet. However, in this situation a new TIR operation will be started as envisaged in these rules.

**706. Termination of a TIR operation.**— (1) Termination of a TIR operation shall be certified by the Customs authorities on fulfillment of prescribed procedure and conditions with or without reservation. The termination shall be certified with reservation on account of any discrepancy connected with the TIR operation duly indicated by Customs authorities in the TIR Carnet by filling-in box 27 on voucher No. 2 of the TIR Carnet and by placing an "R" under item No. 5 on counterfoil No. 2 of the TIR Carnet.

(2) TIR Carnet shall be deemed to have been terminated when TIR load and the TIR Carnet relating thereto are presented to the Customs office of exit (*en route*) or destination. In

case the load is presented at the Customs office of destination, the following process shall indicate the termination event, namely:—

- (a) By clearance for home-consumption on payment of leviable import duties and taxes, subject to the conditions enumerated under the Imports and Exports (Control) Act, 1950, (XXXIX of 1950) or any other law for the time being in force;
- (b) destroying the load under supervision of the Customs or when it is established that the goods specified in TIR Carnet have been destroyed or have been irrecoverably lost by accident or force majeure;
- (c) relinquishing the load to Customs, in which case no payment of import duties and taxes shall be required;
- (d) transfer of the load to another Customs procedure or another system of Customs control; and
- (e) seizure of load by the Customs authorities.

(3) The officer of Customs shall endorse entries in the TIR Carnet certifying that the cargo is regularized in accordance with one of the abovementioned categories. The Carnet holder and the Association shall be discharged from their obligation accordingly.

4) Upon termination of the TIR operation, the data shall be transmitted to the IRU through the Customs Computerized System in line with Annex 10 to the Convention.

**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 SafeTIR 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).

(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.

**708. Loss, theft etc. of goods brought in under TIR movement.**— In case, the goods allowed transit under the TIR Carnet regime are lost or stolen or cannot otherwise be accounted

for by the TIR Carnet holder, such goods shall become liable to import duties and taxes and fine and penalty, as provided for in rule 709.

**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.

**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 two years 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.

**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.

**712. Tracking and Monitoring of TIR cargo.-** The movement of TIR cargo throughout its journey across the territory of Pakistan may be subjected to tracking and monitoring by the Federal Board of Revenue as per provisions of the Tracking and Monitoring of Cargo Rules, 2012.

**713. Prescribed time limits for movement of goods under TIR.-** The journey time of load under TIR Carnet through the territory of Pakistan, excluding the Customs clearance time, shall not exceed ten days. The time limit may further be extended by an officer not below the rank of an Assistant Director or Assistant Collector of Customs for a period not exceeding ten days after satisfying himself about genuineness of the extension and for reasons to be recorded.

**714. Specified routes for movement of transit goods.-** The TIR Carnet holder shall adopt one of the designated routes notified by the Authority, for TIR transport during its journey from a Customs office of entry (*en route*) or departure to a Customs office of exit (*en route*), or destination in Pakistan. The TIR Carnet holder shall adopt specific routes for transportation of

import, export or transit load, as specified in respective bilateral or transit transport agreements or protocols with a country.

**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; and
- (e) professional tools of the value not exceeding one hundred US Dollars.

**716. Offenses and penalties.-** (1) Contravention of any provisions of these rules shall be deemed as a violation of sections 2(s) and 129 of the Customs Act, 1969, liable to penal action, after due process of law, under the provisions of section 156(1) of the Act *ibid*.

(2) The TIR operation shall be suspended in case the load is seized for any breach or violation of these rules.

(3) The respective Directorate of Transit Trade or Collectorate of Customs shall notify the Association about the seizure made by Customs as soon as possible.

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