

International transport: only limited company to be allowed to use TIR facility

Pakistani customs authorities would only allow those transport operators to use TIR (Transports Internationaux Routiers or International Road Transports) facility for international transport of goods, which are limited companies having experience/capability to engage in regular international transport.

The FBR has issued SRO 1066(1)/2017 here on Friday to International Transport of Goods under Cover of TIR Carnets (TIR) Rules. The convention on International Transport of Goods under cover of TIR Carnets (TIR Convention) is a multilateral treaty to simplify and harmonize the administrative formalities of international road transport.

Under the eligibility of transport operators to access TIR procedure, the FBR has specified minimum requirements and conditions to be complied with by persons for admission to the TIR procedure. 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 Communication or such other administrative ministry for carrying out international transport.

The company should have a sound financial standing with audited bank statements and balance sheet for the last three years and have a minimum number of vehicles registered in its name. The company should 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 and have proven knowledge of customs law, procedures and in the application of the Convention.

The company should have no previous record of serious or repeated offences against customs or tax legislation. It should be holder of national tax number and sales tax registration number under the provisions of Income Tax Ordinance 2001 and Sales Tax Act, 1990 respectively, active taxpayer and should be registered with Customs Computerized System and Securities and Exchange Commission of Pakistan under the Companies Act, 2017 and with chamber of commerce and industry. The company should submit attested copies of valid registration and vehicle fitness certificate issued or validated by National Highways and Pakistan Motorway Police.

The FBR said that 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. Vehicles, containers eligible for carrying goods under TIR Carnet: A TIR operation, originating from Pakistan, shall only be carried out by approved road vehicles that are issued with an individual certificate of approval, by the vehicle authorization authority and such vehicles must display TIR plates as specified when carrying goods under the TIR regime.

A TIR operation, originating from Pakistan, shall only be carried out 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 and each container having a permanently affixed approval plate of the type. A single certificate of approval may cover several containers and in case of transportation of transit load, except in the case of heavy, bulky and oversized cargo, in a secured load compartment.

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