

**Government of Pakistan  
Revenue Division  
Federal Board of Revenue**

**NOTIFICATION**

Islamabad, the 16<sup>th</sup> November, 2022.

S.R.O. 2047(I)/2022.- 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 direct that the following further amendments shall be made in the Customs Rules, 2001, which, as required under sub-section (3A) of the said section 219, were previously published *vide* Notification No.S.R.O 1764(I)/2021, dated the 20<sup>th</sup> day of September, 2022, namely:-

In the aforesaid Rules,-

- (1) in rule 90,
- (i) in clause (b), after the word ‘customs’, occurring for the fourth time, the expression “(including Pakistan Single Window)” shall be inserted; and
  - (ii) after clause (f), the following new clause shall be inserted, namely:-

“(g)“**self clearance**” means where a person or his employee or his authorized representative transacts customs business without using a customs agent under sub-section (2) of section 208 read with section 155C of the Customs Act, 1969 (IV of 1969).”;

- (2) in rule 91,-
- (a) for the word “two”, the word “five” shall be substituted; and
  - (b) in clause (d), for full stop at the end, a semi colon shall be substituted and thereafter the following new clause shall be added, namely:-

“(e) a current valid bank statement from a scheduled bank in Pakistan;”;

- (3) in rule 92, in clause (e), for full stop at the end, a semi colon shall be substituted and thereafter the following new clause (f) shall be added, namely:-

“(f) sound financial record, duly verified by a bank;”;

- (4) for rule 93, the following shall be substituted, namely:-

“**93. Qualification test.**- (1) The licensing authority shall put in place a mechanism to scrutinize the applications received and shortlist the eligible candidates. The list of eligible candidates shall be forwarded to Pakistan Customs Academy (PCA) to arrange a qualification test with a view to ascertain the knowledge of the applicants in the Customs law, rules and procedures and computer literacy. A simulation test shall also be conducted to ascertain the aptitude of the applicant for Web Based One Customs (WeBOC) and Pakistan Single Window (PSW).

③ (2) The examination shall be conducted, at least once a year, by the PCA at Karachi, Lahore, Islamabad, Quetta and Peshawar. Each applicant shall deposit fee of ten thousand rupees, for examination-related expenses in the respective account of the Director General Pakistan Customs Academy (PCA). Further logistics support shall be provided by the Enforcement Collectrates of the respective center of examination.

(3) The applicants shall be required to pass the qualification test in three chances failing which applicant shall not be eligible to avail the test:

Provided that if the applicant is a retired officer of Customs of BS-16 or above having more than ten years service and subject to condition that he has not been removed

from the service on disciplinary grounds or dismissed from service, he may be exempted by the licensing authority from the above mentioned test on case to case basis after conducting his interview:

Provided further that a person who has been a partner or director in license for a period not less than ten years with a reputable licensee and have a sound financial background with no conviction and duly authorized by the respective customs agent association, may be exempted by the licensing authority from the above mentioned test on case to case basis after conducting his interview.

(4) The applicants having provisional licence shall also appear in the aforesaid examination and if they fail to qualify the test in three chances, their licence shall be cancelled.

(5) The licensing authority shall not consider an application for the grant of licence, if the applicant fails to secure at least fifty percent aggregate marks alongwith forty percent marks in each subject in the written examination:

(5) in rule 94,-

(i) in clause (a),-

(a) for the word "three" the word "five" shall be substituted; and

(b) for the word "seven", the word "ten" shall be substituted; and

(ii) in clause (b), for full stop at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:-

"Provided that form B shall be linked with Customs computerized systems, for generation of automated reminder for renewal.";

(6) in rule 95,-

(i) after sub-rule (3), the following new sub-rule shall be inserted, namely:-

“(3A) Subject to fulfillment of the conditions provided for eligibility of applicant in rule 92, change of status of firm from proprietorship or partnership to company shall be allowed on submission of registration certificate with Securities and Exchange Commission of Pakistan (SECP) under the Companies Act, 2017 (XIX of 2017), and on successful passing of interview to be conducted by the licensing authority or any officer authorized in this behalf.”;

(ii) in sub-rule (4), for full stop at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:-

“Provided that the financial guarantees shall be updated as per prevailing legal conditions.”; and

(iii) for sub-rule (7), the following shall be substituted, namely:-

“(7) The applicant shall provide sales tax registration certificate prior to issuance of licence or shall upload into the system against a checkbox.”;

(7) after sub-rule (10), the following new rule shall be inserted, namely:-

“(10A) A smart card shall be issued in substitution of existing licence booklet, having all the following requisite information, namely:-

- (a) licence holder name with photograph;
- (b) licence type partnership, proprietorship, Association of Persons (AOP) or company;
- (c) issuance and expiry date;
- (d) ID card number;

- (e) NTN of the licensee; and
- (f) Chal number and name of firm.”;

(8) in rule 96,-

- (i) in sub-rule (1), for clauses (c) and (d), the following shall be substituted, namely:-

“(c) proof of payment of renewal fee at a rate of two thousand rupees per year for renewal of license for two years or five years, as the case may be; and

(d) certificate of participation. once in every two years in mandatory refresher course from Pakistan Customs Academy (PCA).”;

- (ii) in sub-rule (2), for clause (d), the following shall be substituted, namely:-

“(d) the licensee’s profile based on previous performance has not been satisfactory; or”;

(9) in rule 98,-

- (a) in sub-rule (4), after the expression “form “G”, the words “carrying a barcode” shall be inserted; and

- (b) after sub-rule (4), amended as aforesaid, the following new sub-rule shall be added, namely:

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“(4A) The barcode shall be registered with the back-end of the system.”;

(10) in rule 99, in sub-rule (1),-

- (i) for the expressions “Directorate-General of Training and Research (Customs)” and “Directorate-General”, wherever occurring, the expression “Pakistan Customs Academy” shall be substituted; and

- (ii) for the words “ three and a half”, the word “six” shall

be substituted;

- (11) in rule 100, after sub-rule (2), the following new sub-rule shall be added, namely:-

“(3) Separate folders for record maintenance shall be available to the licensee in the system for data storage.”;

- (12) in rule 101,-

(i) clause (q) shall be omitted; and

(ii) in clause (r), after semi colon, the word “and” shall be added and thereafter the following new clause shall be added, namely:-

“(s) in case of self-clearance the principal shall apply for transaction based or entity based approval by the licensing authority or a designated officer not below the rank of Assistant Collector, by declaring the names and particulars of his employee or representatives authorized by him in this regard.”; and

- (13) in rule 102, after sub-rule (4), the following new sub-rule, shall be added, namely:-

“(5) Order-in-original passed by the adjudicating authority shall automatically be uploaded in the WeBOC system and be linked with the licensee’s profile.”.

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[C. No.1(7)L&P/2006(Pt)]

  
( Riaz Hussain )

Secretary (Law & Procedure)