

GOVERNMENT OF PAKISTAN
MINISTRY OF FINANCE AND REVENUE
(REVENUE DIVISION)

Islamabad, the 27th January, 2023.

NOTIFICATION

S.R.O. 98 (1)/2023.- In exercise of the powers conferred by section 22 of the Pakistan Single Window Act, 2021 (III of 2021), the lead agency, in consultation with the Governing Council, is pleased to make the following regulations; namely:-

1. Short title, application and commencement. - (1) These regulations shall be called the Pakistan Single Window (Evidence of Identity) Regulations, 2023.

(2) These regulations shall apply to all users whether individuals, sole proprietorships or bodies corporate registered with the Federal Board of Revenue (FBR) or the Securities and Exchange Commission of Pakistan, government organizations, diplomatic missions, foreign individuals and businesses or any other commercial and non-commercial entity engaged in cross-border trade i.e., import, export and transit as well as the users involved in the provision of trade related services such as customs clearing agents, shipping agents, bonded carriers, logistic operators, warehouse operators, transporters, or any other such business associated with cross-border trade, included or intended to be included in the PSW system.

(3) These regulations shall come into force at once.

2. Evidence of identity requirements. - (1) All persons wishing to conduct a cross-border trade transaction whether imports, exports, or transit (hereinafter called the 'applicant') must have.

(a) a valid National Tax Number (NTN) or Free Tax Number (FTN) issued by FBR;

(b) computerized National Identity Card (CNIC) issued by the National Database and Registration Authority (NADRA) in case the applicant is a Pakistani national, or a company incorporated in Pakistan having one or more Pakistani nationals as partners or directors;

(c) corporate Universal Identification Number (CUIN) issued by SECP in case of a company incorporated in Pakistan, where applicable;



- (d) a mobile number as registered against the CNIC of the applicant or one of the directors (in case of a company) in case the applicant is a Pakistani national or, as the case may be, a company incorporated in Pakistan having one or more Pakistani nationals as partners or directors; and
- (e) an email address associated with the registered NTN or FTN for receipt of one time password (OTP).

(2) In case, the applicant is a foreign national, or a company incorporated outside Pakistan, or a company incorporated in Pakistan but does not have any Pakistani national as partner, director or principal officer, particulars mentioned at clauses (b), (c) and (d) of sub-regulation (1) above shall not be required.

(3) In case a company does not have any Pakistani national as partner or director but has a Pakistani national as principal officer registered with FBR, the electronic verification shall be conducted against the particulars of the Pakistani principal office including those mentioned at clauses (b), (c) and (d) of sub-regulation (1).

(4) In cases where the applicant is an entity that does not require NTN or FTN under the provisions of relevant laws, electronic verification shall be conducted against the valid CNIC.

3. Procedure. - (1) An applicant shall access the PSW portal and follow the electronic process through the PSW interface as given hereunder:-

- (a) on the PSW portal, the applicant shall enter NTN, FTN or CNIC, as the case may be;
- (b) in case the NTN is registered with FBR as partnership or company, the CNIC of one of the partners or directors duly authorized by rest of the partners or directors, as the case may be, shall be selected from the data fetched from FBR's database for further electronic validation and biometric verification;
- (c) in case of a company incorporated in Pakistan, the applicant shall be required to provide CUIN or the SECP registration number in addition to the particulars as mentioned in clauses (a) and (b);



- (d) on validation of the information provided, the system shall require a cell phone number registered in the name of the person or partner or director whose CNIC has been selected as per clause (b). The numbers registered in the name of the company shall not be valid for verification of identity purpose;
- (e) the PSW system shall issue a system generated payment slip identity (PSID) to the applicant for payment of non-refundable subscription fee. The fee shall be paid by the applicant through the prescribed method or modes of payment;
- (f) upon successful online, real-time validations of the particulars provided by the applicant, one time password (OTP) shall be sent on the email address and mobile number as provided by the applicant which shall be entered into the system for confirmation of the applicant's credentials;
- (g) this shall be followed by biometric verification from NADRA's *e-Sahulat* centers; and
- (h) the PSW system shall issue user identity (UID) by electronic means to the subscribers fulfilling the requirements as per clauses (a) to (g). The UID shall be sent to the email address of the applicant along with a link to set a password.

(2) In case of biometric failure due to loss of elasticity, fading of fingerprint ridges, old age or of any other medical reason, alternate process flow shall be followed to comply with PSW's 'know your customer' (KYC) protocols. This includes personal appearance before designated officers of Customs for in-person verification to enable them to file declaration for clearance of consignments.

(3) In case of foreign national, foreign company or local company having no Pakistani owner, partner, or director, the cell phone, OTP, and biometric verifications shall be performed in respect of the Pakistani national registered as the principal officer with FBR. However, if no such principal officer has been registered with FBR, subscription shall be issued on the basis of real time electronic verification of banking information provided by the applicant from their respective bank.

(4) An applicant shall be required to complete the subscription process within a period of two months from the date of payment of subscription fee. In case of expiry of the period of two months, the applicant shall have to initiate the process afresh which shall *inter alia* include payment of subscription fee as well.



(5) The subscriber shall have provision to create child user IDs to cater for workload management.

4. Renewing or revalidating and updating UID. - (1) Subscribers to the PSW system shall renew and revalidate the system generated UID upon expiry of the validity period as prescribed in the 'PSW Evidence of Identity Rules', by following the process as given in regulation 3 which includes, *inter alia*, payment of prescribed subscription fee.

(2) The PSW system shall generate an electronic message to alert the subscriber of the expiry of the validity period in a timely manner.

(3) Subscribers shall be able to electronically update or synchronize their particulars except NTN, furnished as evidence of identity, if so required, upon payment of fee equivalent to the prescribed subscription fee.

(4) In case any of the information so updated or synchronized pertains to change in the name, business name, business address, CNIC, passport number, or mobile number of a partner or director, or principal officer, as the case may be, the PSW system shall carry out fresh validations of the new name, CNIC, passport number, email ID or mobile number and may require biometric verification from NADRA or electronic verification of banking information. A fee equivalent to the prescribed subscription fee shall also be charged in such cases.

5. Refusal, suspension, or cancellation of UID. - (1) No applicant whose evidence of identity is accepted through the PSW subscription process as prescribed in the EOI Regulations shall be denied access to the PSW system, its allied components, or services.

(2) The operating entity may refuse to issue UID, or suspend or cancel the existing UID, if the applicants or the existing subscribers, as the case may be, have been barred from conducting a foreign trade transaction under any applicable national or international law or legal, quasi-legal or administrative order by the authority of competent jurisdiction due to their involvement in smuggling, commercial or customs fraud, identity theft, trade-based money laundering, terrorist financing, terrorism, or contravention of any other national or international law:

Provided that the operating entity shall not be held responsible in case no intimation barring the applicant, or the existing subscriber, as the case may be, has been received in writing through official channels from the authority of competent jurisdiction:



Provided further that no order shall be passed for refusal, suspension or cancellation of the PSW UID by any authority of competent jurisdiction unless a reasonable opportunity of being heard is given to the applicant or subscriber, electronically or otherwise, as the case may be, in accordance with the provisions of the Pakistan Single Window Act, 2021 (III of 2021) and other applicable law, rules and regulations.

[C.No.2(25)PD(PSW)/EOI/2022]



(Mukarram Jah Ansari)
Additional Secretary