

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

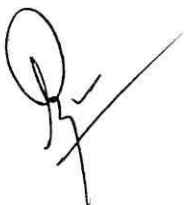
Islamabad, the 15th March, 2022.

**NOTIFICATION
(Customs)**

S.R.O. 431 (I)/2022.- The following draft of certain further amendments in the Customs Rules, 2001, which the Federal Board of Revenue proposes to make in exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), is hereby published for information of all persons likely to be affected thereby and, as required under sub-section (3A) of the said section 219, notice is hereby given that objections or suggestions thereon, if any, may for consideration of the Board be sent within fifteen days of publication of the draft amendments in the official Gazette. Objections or suggestions received from any person, before the expiry of the aforesaid period, shall be taken into consideration by the Federal Board of Revenue, namely:-

DRAFT AMENDMENTS

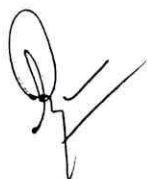
In the aforesaid Rules, in Chapter VIII,-

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- (1) for the heading "CUSTOMS AGENTS LICENSING", the heading "CUSTOMS CLEARING AND FORWARDING RULES" shall be substituted;
 - (2) for rule 90, the following shall be substituted, namely:-

"90. Definitions.- In this chapter, unless there is anything repugnant in the subject or context,-

- (a) "apprenticeship" means an arrangement under which an applicant have learnt the requisite system knowledge from an experienced licensee;
- (b) "applicant" means a person who has applied for customs agent licence under "Customs Clearing and Forwarding" Chapter VIII of Notification No.S.R.O. 450(I) 2001;

- (c) "customs agent" means a person granted a customs agent licence by the licensing authority to carry out customs business under these rules;
- (d) "self clearance" means a person, authorized to transact customs business under sub-section (2) of section 208 of the Customs Act, 1969;
- (e) "customs business" means activities involving transactions with the Customs department concerning the entrance or clearance of any conveyance in a customs station or area or port or any customs related clearance activities or importation or exportation of goods or baggage, including their classification and valuation, the payment of duties, taxes, or other charges assessed or collected by the Customs on goods by reason of its importation, exportation, transit or transshipment or refund, rebate, or drawback thereof and includes the preparation of documents or forms in any format and the electronic transmission of documents, invoices, bills, or parts thereof, intended to be filed with the Customs in furtherance of such activities or any other activity relating to the Customs Act, 1969 (IV of 1969) or rules made thereunder;
- (f) "CCS" means Customs Computerized System;
- (g) "form" means a form appended to this Chapter;
- (h) "KPI" means key performance indicators, defined by the Federal Board of Revenue to ascertain the performance of the licensee;
- (i) "licence" means a licence granted under this Chapter to act as a customs agent;
- (j) "licensee" means a person to whom a customs agent licence has been granted under this Chapter;
- (k) "licensing authority" means the Collector of Customs or any officer not below the rank of Assistant Collector authorized by Collector to act as licensing authority under this Chapter; and



- (1) "PSW" means Pakistan single window, company, registered with SECP under section 42 of the Companies Act, 2017, administratively controlled by Federal Board of Revenue, Customs Department, Government of Pakistan.";
- (3) for rules 92 and 93, the following shall be substituted, namely:-

"92. Eligibility to file application.- (1) A candidate is eligible to file application with the licensing authority, if he is, in case of customs agent,-

- (a) a citizen of Pakistan;
- (b) not below 21 years of age;
- (c) a graduate from a recognized university;
- (d) having adequate knowledge of computer to handle the goods declaration (GD) in PRAL or CCS etc;
- (e) not convicted by any court of law;
- (f) sound financial record duly verified by a bank;
- (g) apprenticeship letter with an already existing and experienced licence holder for a period not less than six months.

(2) A candidate is eligible to file application with the concerned Collectorate if he is, in case of self clearance.-

- (a) a citizen of Pakistan;
- (b) a graduate from a recognized university;
Provided that, if the proprietor, director and partner of the company is not qualifying this condition, a graduate qualified nominee which shall be the director, partner or a person having served in the company for a period of not less than 05 years shall be appointed to transact the customs business;

- (c) having adequate knowledge of computer to handle the goods declaration (GD) in PRAL or CCS etc;
- (d) Not convicted by any court of law.

93. Qualification test.- (1) The licensing authority shall arrange a qualification test in coordination with Directorate General of Training and Research (Customs) with a view to ascertain the knowledge of the applicants in the following fields; namely:-

- (i) Customs law, rules and procedures: 100 Marks
- (ii) Computer literacy: 100 Marks
- (iii) A simulation test shall also be 100 Marks
conducted to ascertain the aptitude
of the applicant for WeBOC and
PSW.

(2) The examination shall be conducted at Karachi, Lahore, Peshawar, Quetta and Islamabad twice a year. The examination can be held at any of the centers independently as per its requirements. Each applicant shall deposit fee, for examination-related expenses, to be determined by the licensing authority in consultation with the Directorate General of Training and Research (Customs). The concerned Collectorate of Customs (Appraisalment) shall provide logistic support to the Directorate General of Training and Research (Customs) in the conducting of examination at the respective centers. The applicants shall pass the qualification test in three chances failing which applicant will not be eligible to avail the test:

Provided that if the applicant is a retired BS-16 or above officer of Customs having more than ten years service and subject to condition that he has not been removed from the service on disciplinary grounds, he may be exempted by the collector from the above mentioned test on case to case basis after conducting his interview:

Provide further that 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.

(2) 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 of the three subjects in the written examination:

Provided that a person holding a custom permit for a period not less than 10 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 collector from the above mentioned test on case to case basis after conducting his interview.

(3) Bi-annual training of licensee based on regularly updated modules in WeBOC [CCS] system shall be conducted. If the licensee fails to appear on two consecutive training modules, his/her license shall be revoked.

(4) The licensing authority shall not consider an application for the grant of licence, if the applicant fails to secure at least fifty per cent aggregate marks but not less than forty per cent marks in each of the three subjects in the examination.”;

(4) in rule 94, in clause (b), for the 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 WeBOC CCS, for generation of automated reminder for renewal.”;

(5) in rule 95,-

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

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

(b) for sub-rule (7), the following shall be substituted,

namely:-

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

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

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

- (a) licence holder name;
- (b) licence type partnership, proprietorship or AOP;
- (c) issuance and expiry date;
- (d) ID card number; and
- (e) NTN of the licensee.”;

(6) in rule 96, after sub-rule (1), the following new sub-rule, shall be inserted, namely:-

“(2) Renewal of licence shall be subjected to the key performance indicators (KPI) defined by the Federal Board of Revenue, from time to time.”;

(7) in rule 98,

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

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

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


(8) 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 in the system for data storage to the licensee.”;

- (9) in rule 101, in clause (p), for the word “produce”, the words “assist the Customs authorities to produce” shall be substituted; and
- (10) in rule 102, after sub-rule (4), the following new sub-rule, shall be added, namely:-

“(5) O.N.O passed by the adjudicating authority shall be automatically uploaded in the system and be linked with the licensee profile. Licensee shall be rated on these offences and renewal of licence shall be subjected to these ratings.”.

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


(Muhammad Rizwan)
Secretary (Law & Procedure)