

**Government of Pakistan**  
**(Revenue Division)**  
**Federal Board of Revenue**  
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Islamabad, the 02<sup>nd</sup> October, 2024

**NOTIFICATION**

S.R.O. 1618 (I)/2024.- The following draft of 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 this Notification in the official Gazette. Objections or suggestions which may be 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,-

- (1) for rule 91, the following shall be substituted, namely; -


“91. **Application.**-The Board shall each year on the 1<sup>st</sup> of November, invite applications through advertisement in reputable newspapers from prospective eligible applicants for grant of Customs Agents licence in accordance with the terms and conditions specified therein.”;

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

“93. **Qualification test.**- (1) There shall be a qualification test for grant of Customs Agents licence to be conducted by an accredited institution to be specified in the advertisement published in two leading national newspapers. The qualification test shall cover Customs laws, allied regulations, rules and procedures, computer proficiency and knowledge of Customs Computerized System as set out in **Appendix**.

(2) The existing provisional licence holders shall appear in the first examination to be conducted under this rule and if they fail to appear or qualify the test, their provisional licenses shall stand cancelled.

(3) No application shall be considered for the grant of licence if the applicant fails to secure at least fifty percent marks in the written examination.”;

- (4) in rule 95, -
- (a) in sub-rule (1), for the word "two", occurring for the first time, the word "five" shall be substituted; and
  - (b) sub- rule (9) and sub-rule (10) shall be omitted;
- (5) in rule 96, in sub-rule (1),-
- (a) for clause (c), the following shall be substituted, namely:-
    - "(c) proof of payment of renewal fee at a rate of twenty thousand rupees per year for the renewal of licence for five years;"
    - and
  - (b) in clause (d), for the expression "Pakistan Customs Academy (PCA)", the expression "Customs Academy of Pakistan (CAP)" shall be substituted;
- (6) in rule 98, in sub-rule (1), in the proviso, after the word "in" the word "erstwhile" shall be inserted;
- (7) in rule 99, in sub-rule (1), for the expression "Pakistan Customs Academy (PCA)", wherever occurring, the expression "Customs Academy of Pakistan (CAP)" shall be substituted;
- (8) in rule 102, after clause (p), the following new clause shall be added, namely:-
- “(q) notwithstanding above violations, Customs Computerized System shall introduce a point system and any violation of misdeclaration and false statement by the licensee shall entail automatic penalty by way of deduction of points from the aggregate of 10. In case of reduction of aggregate points to zero, the licence shall be blocked and proceedings for revocation or cancellation shall be initiated in the Customs Computerized System.”;
- (9) after rule 105, the following new rule 105A shall be added, namely: -
- “105A. Blocking of licence.-** A licence shall be blocked and proceedings for revocation or cancellation shall be initiated in the Customs Computerized System in the following cases, -
- (a) reduction of aggregate points awarded in the Customs Computerized System to zero;
  - (b) failure to file any goods declaration within a period of one year; and
  - (c) Inactive licensees i.e. lincensees who have not filed any goods declaration during last one financial year.”; and

(10) After rule 105A, added as foresaid, the following Appendix shall be added, namely:-

**Appendix**  
(see rule 93)

**Syllabus for Test of Customs Clearing Agents License (Rule 93 of the Customs Rules, 2001)**

**1. Customs Act, 1969**

- a. Filing of Customs documents
- b. Types of Goods Declaration
- c. Suspensive regime of duty and taxes
- d. Adjudication
- e. Valuation and classification
- f. Offenses and penalties
- g. Concessions and exemptions

**2. Customs Rules**

- a. Baggage Rules
- b. Recovery of government dues
- c. Warehousing Rules
- d. Transshipment and Transit
- e. Responsibilities of clearing agents

**3. Procedures**

- a. Examination and assessment
- b. Reviews and appeals
- c. Filing of Rebate claims
- d. Import by privileged persons
- e. Amendment of documents

**4. Allied Trade Laws**

- a. Import Policy Order – Prohibitions and restrictions
- b. Export Policy Order - Prohibitions and restrictions
- c. Foreign Exchange Manual of State Bank of Pakistan (chapter 12 & 13)

**5. Computer Proficiency**

- a. MS Office (intermediate level)
- b. Email
- c. Web browsing and use of Internet

**6. Customs Computerized System**

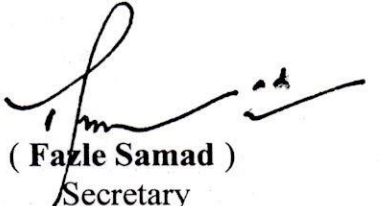
Fair level of familiarization with Web Based One Customs (WeBOC) and Pakistan Single Window (PSW)

**Suggested Resources**

- i. Customs Act, 1969
- ii. First Schedule to Customs Act, 1969
- iii. Customs Rules, 2001 – Pakistan Customs Laws Vol II (relevant chapters)
- iv. Import Policy Order, 2022
- v. Export Policy Order, 2022
- vi. Foreign Exchange Manual of State Bank of Pakistan (as amended up to 2020)
- vii. FBR| Federal Board of Revenue - Government of Pakistan(fbr.gov.pk)
- viii. Pakistan Single Window (psw.gov.pk)
- ix. One-Customs (Paperless Goods Declaration Processing System) (weboc.gov.pk)
- x. Ministry of Commerce | Government of Pakistan (commerce.gov.pk).”

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



( **Fazle Samad** )  
Secretary  
(Law and Procedure)