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

Islamabad, the 10th November, 2026.

NOTIFICATION

S.R.O. 2099 (I)/2026.- The following draft of certain further amendments in the Customs Rules, 2001, which the Federal Board of Revenue, proposes to make in exercise of its 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), is hereby published for information of all persons likely to be affected thereby and, as required by the 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 seven days of publication of the draft amendments in the official Gazette. Objections or suggestions be received from any person, before 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, in rule 93, for sub-rule (2), the following shall be substituted, namely:—

"(2) Every applicant, including a provisional license holder, shall be allowed a maximum of three attempts to qualify the examination conducted under this rule. For the purposes of this rule, not appearing for the exam after applying or not qualifying it after appearance, either shall be counted as one attempt. A provisional license holder who fails to appear, or qualify the examination within three attempts, shall have his/her provisional license cancelled after the third attempt or after not appearing in the three consecutive exams conducted after 24.12.2024.".

[C.No.1(1)CUS-APP-OPS-II/2026-0012]

10/11/2026

(**Moeen Afzal Ali**)
Secretary (Law & Procedure)