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

Islamabad, the 23rd November, 2026.

(NOTIFICATION)
(Customs)

S.R.O. 2270 (I)/2026.- 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, were previously published *vide* Notification No.S.R.O. 2088(I)/2026, dated the 3rd November, 2026, namely:-

In the aforesaid Rules, in Chapter VIII, in rule 96,-

(a) in sub-rule (1), in clause (a), for the word "tax", the word "fiscal" shall be substituted;

(b) in sub-rule (2), in clause (b), for the word "tax", the word "fiscal" shall be substituted; and

(c) after sub-rule (2), amended as aforesaid, the following new sub-rule shall be added, namely:-

"(3) The relevant Collector may, as and when required, constitute Licence Renewal Committee, headed by the licencing authority and comprising of two Assistant Collectors or Deputy Collectors, one of whom shall be holding the charge of licencing section. The Committee, while considering the renewal of a license, shall also examine the past profile and performance of the licensee.".

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

23/11/2026

(Moeen Afzal Ali)
Secretary (Law & Procedure)